



# Statistics Publication Notice

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## EXPENDITURE ON SCHOOL EDUCATION IN SCOTLAND, 2006

19 January 2006

### A Scottish Executive National Statistics Publication

This document gives the latest figures for local authority spending on school education, together with revised figures for 2003-04.

The main findings are :-

- **Gross revenue expenditure** in 2004-05 on **primary** education was £1.5 billion, or £3,855 per pupil. This was an increase per pupil of nine per cent from 2003-04, or £314 per pupil.
- **Gross revenue expenditure** in 2004-05 on **secondary** education was £1.7 billion, or £5,428 per pupil. This was an increase per pupil of seven per cent from 2003-04, or £364 per pupil.
- **Gross revenue expenditure** in 2004-05 on **special** education was £435 million. This was an increase of eleven per cent from 2003-04.
- **Pre-school education** and **other revenue expenditure** of about £490 million resulted in a **total** local authority education expenditure in 2004-05 of £4.2 billion. This was an eight per cent increase from 2003-04.
- **Capital expenditure** not funded from revenue in 2004-05 on **primary and secondary** schools was £183 million, or £255 per pupil. This was an increase per pupil of twenty per cent from 2003-04, or £42 per pupil. This does not include PPP projects.
- **Capital expenditure** not funded from revenue in 2004-05 on **special education** was £3.3 million. This was an increase of five per cent from 2003-04. This does not include PPP projects.
- £2.7 billion of expenditure was **devolved** to head teachers in 2004-05, a ten per cent increase on 2003-04.

## BACKGROUND NOTES

1. The expenditure figures set out in this publication are defined as follows:
  - Tables 1.1, 1.2, 2.1-4.3 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 2004-05*.
  - In Tables 2.1 to 4.3 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 2004-05 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 5.2.
5. The Executive will shortly be issuing revised 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 therefore percentage obtained by simply dividing Table 5.2 by Table 5.1 would underestimate the measure relevant to the Partnership Agreement target. Non-audited estimates on the basis set out in the draft guidelines are currently 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.

#### Budgeted School Running Costs

7. In previous years the Executive has also published figures for budgeted school running costs. These data are a different set of figures, described in School Boards (Financial Information) (Scotland) Regulations 1990. However, due to increasing difficulties with these data because of changes in financial practices, these data were removed from the scope of National Statistics, and are no longer published here.

#### Per pupil calculations

8. 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.
9. It is not possible to calculate expenditure per pupil in special education. Expenditure in this category includes support for pupils in mainstream schools as well as special schools, and in some cases covers funding for pupils in neighbouring authorities' special schools. It is therefore not possible to identify the correct number of pupils to which the expenditure relates.

#### General

10. Figures are rounded separately and may consequently not sum to the total figure.
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  
<http://www.scotland.gov.uk/stats/bulletins/00470>  
Figures for expenditure on other services are available through the following link  
[www.scotland.gov.uk/stats/bulletins/00472](http://www.scotland.gov.uk/stats/bulletins/00472)

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**Table 1.1: Gross Revenue Education Expenditure (£000), 1999-2005**

	1999-00	2000-01	2001-02	(1)	2002-03	2003-04	2004-05
Pre-Primary	143,233	167,960	189,091		213,147	236,949	258,869
Primary Education	971,600	1,041,248	1,123,085		1,300,929	1,435,967	1,532,970
Secondary Education	1,073,128	1,141,049	1,243,545		1,473,250	1,609,631	1,723,232
Special Education	222,872	241,869	268,885		354,081	390,926	434,762
Other <sup>(2)</sup>	445,113	445,655	459,220		192,446	199,313	230,842
<b>Total</b>	<b>2,855,945</b>	<b>3,037,780</b>	<b>3,283,827</b>		<b>3,533,853</b>	<b>3,872,786</b>	<b>4,180,675</b>

(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)****Primary Education**

Primary	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure <sup>(2)</sup>
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

(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 <sup>(2)</sup>
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

(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

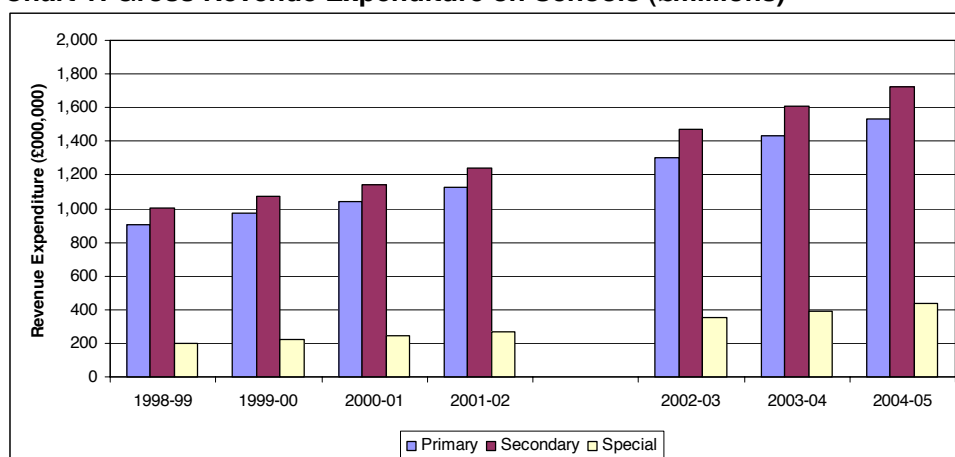
Special	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure <sup>(2)</sup>
1998-99	98,942	44,169	59,438	4,409	2,590	197,438
1999-00	112,767	49,941	65,221	4,704	1,400	222,872
2000-01	117,107	54,654	74,686	4,809	1,295	241,869
2001-02	131,083	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

(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) <sup>(1)</sup>**



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

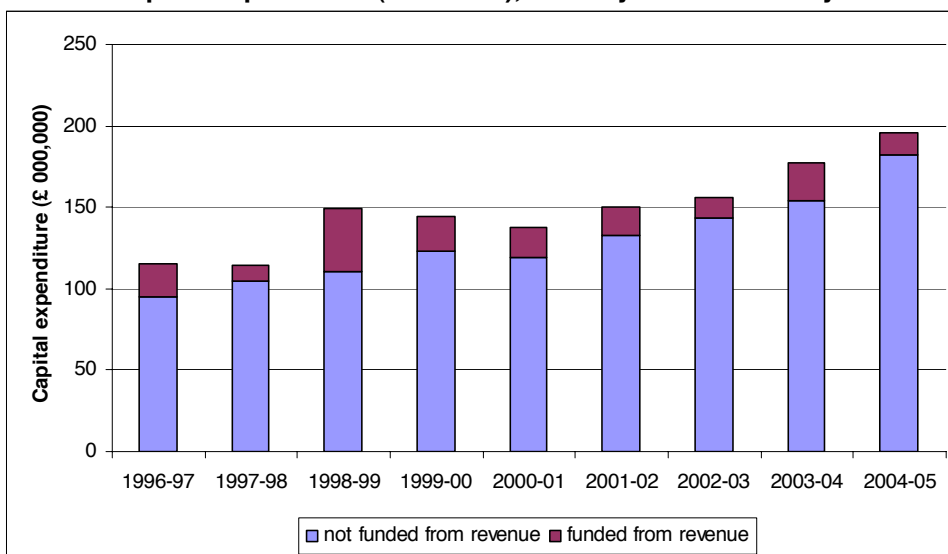
Source: LFR01 form and previous.

**Table 1.3: Capital Expenditure, actual gross payments (£000)**

	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	-

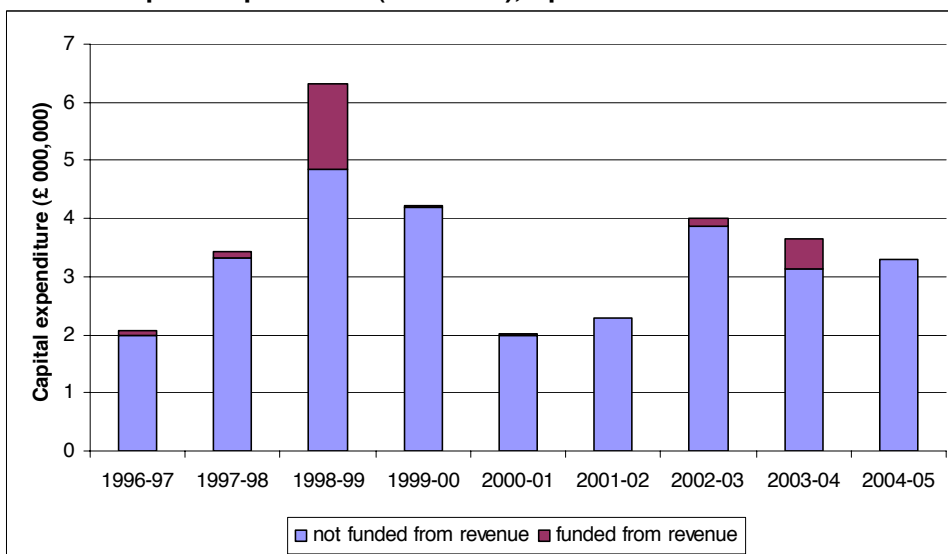
Source: CPR 5, CPR Fin5 and CPR Final forms.

**Chart 2: Capital Expenditure (£millions), Primary and Secondary Schools**



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

**Chart 3: Capital Expenditure (£millions), Special Education**



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

**Table 2.1: Total gross revenue expenditure on primary schools (£000), 1999-00 to 2004-05**

	1999-00	2000-01	2001-02	(1)	2002-03	2003-04	2004-05
Aberdeen City	35,095	36,399	39,734		46,243	49,165	52,616
Aberdeenshire	45,271	47,876	52,119		64,372	69,249	72,328
Angus	20,764	22,592	25,401		25,981	29,495	32,799
Argyll & Bute	19,379	20,681	21,554		27,422	30,057	32,631
Clackmannanshire	9,858	10,299	11,219		12,697	13,465	14,203
Dumfries & Galloway	26,546	27,738	29,918		33,904	36,037	38,765
Dundee City	26,523	27,904	29,918		33,931	35,960	38,943
East Ayrshire	23,553	24,172	26,469		29,372	32,186	34,607
East Dunbartonshire	22,237	23,649	26,042		29,969	33,067	35,812
East Lothian	19,345	19,579	22,708		26,267	28,606	32,583
East Renfrewshire	17,761	18,993	21,727		28,198	30,975	32,914
Edinburgh, City of	67,122	70,504	77,455		90,203	103,043	109,530
Eilean Siar	9,659	10,274	10,735		12,633	14,056	15,466
Falkirk	24,845	25,811	27,834		35,620	37,808	41,313
Fife	65,518	72,326	77,683		86,091	99,048	119,141
Glasgow City	112,713	122,603	130,442		145,981	176,670	179,386
Highland	45,240	47,515	49,436		62,676	71,010	73,016
Inverclyde	17,293	18,078	20,024		20,499	21,216	23,886
Midlothian	17,659	18,666	19,832		21,988	23,510	25,309
Moray	17,176	18,750	20,284		23,107	24,620	26,590
North Ayrshire	27,292	29,489	31,960		40,984	42,739	45,356
North Lanarkshire	66,806	70,014	78,202		92,603	101,466	105,654
Orkney Islands	5,916	6,185	6,610		8,418	8,935	10,371
Perth & Kinross	24,147	25,404	28,474		36,104	39,658	41,513
Renfrewshire	33,429	36,839	38,673		44,123	49,888	53,730
Scottish Borders	18,796	20,799	22,324		27,930	30,897	31,526
Shetland Islands	8,063	9,169	8,158		11,043	11,798	12,400
South Ayrshire	20,642	21,410	24,954		29,946	31,586	33,763
South Lanarkshire	58,127	66,782	69,640		78,894	87,552	95,405
Stirling	15,731	16,373	17,785		20,582	22,940	23,832
West Dunbartonshire	20,404	21,694	23,197		26,274	28,891	31,089
West Lothian	32,120	34,661	39,424		45,202	49,950	54,422
Adjustment for inter-authority & inter-account transfer	-3,429	-1,980	-6,851		-18,328	-29,576	-37,929
<b>SCOTLAND</b>	<b>971,600</b>	<b>1,041,248</b>	<b>1,123,085</b>		<b>1,300,929</b>	<b>1,435,967</b>	<b>1,532,970</b>

(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, 1999-00 to 2004-05**

	1999-00	2000-01	2001-02	(1)	2002-03	2003-04	2004-05
Aberdeen City	2,258	2,427	2,730		3,284	3,609	3,976
Aberdeenshire	2,129	2,289	2,528		3,160	3,430	3,613
Angus	2,224	2,425	2,733		2,787	3,201	3,593
Argyll & Bute	2,499	2,715	2,924		3,765	4,211	4,696
Clackmannanshire	2,233	2,362	2,584		2,951	3,211	3,478
Dumfries & Galloway	2,093	2,218	2,415		2,793	3,025	3,306
Dundee City	2,265	2,443	2,645		3,087	3,359	3,768
East Ayrshire	2,142	2,232	2,501		2,841	3,189	3,507
East Dunbartonshire	2,101	2,275	2,549		2,993	3,402	3,782
East Lothian	2,399	2,424	2,777		3,263	3,631	4,197
East Renfrewshire	2,025	2,169	2,484		3,221	3,547	3,794
Edinburgh, City of	2,245	2,425	2,712		3,238	3,823	4,183
Eilean Siar	4,062	4,490	4,840		5,816	6,513	7,375
Falkirk	1,991	2,072	2,233		2,908	3,100	3,437
Fife	2,179	2,430	2,642		2,972	3,464	4,215
Glasgow City	2,445	2,722	2,959		3,386	4,228	4,424
Highland	2,396	2,533	2,682		3,446	3,927	4,112
Inverclyde	2,313	2,450	2,801		2,963	3,168	3,679
Midlothian	2,379	2,572	2,745		3,148	3,409	3,780
Moray	2,139	2,401	2,585		2,953	3,165	3,474
North Ayrshire	2,198	2,415	2,638		3,423	3,644	3,975
North Lanarkshire	2,280	2,413	2,709		3,233	3,586	3,775
Orkney Islands	3,367	3,484	3,788		4,984	5,350	6,159
Perth & Kinross	2,228	2,375	2,656		3,385	3,769	4,047
Renfrewshire	2,180	2,441	2,588		3,021	3,487	3,859
Scottish Borders	2,101	2,303	2,495		3,133	3,524	3,635
Shetland Islands	3,640	4,325	3,890		5,337	5,870	6,241
South Ayrshire	2,229	2,352	2,782		3,417	3,639	4,016
South Lanarkshire	2,183	2,536	2,664		3,055	3,465	3,810
Stirling	2,286	2,343	2,526		2,932	3,260	3,420
West Dunbartonshire	2,363	2,589	2,788		3,243	3,695	4,118
West Lothian	2,156	2,313	2,600		3,002	3,353	3,680
<b>SCOTLAND</b>	<b>2,255</b>	<b>2,451</b>	<b>2,674</b>		<b>3,148</b>	<b>3,541</b>	<b>3,855</b>

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

**Table 2.3: Gross revenue expenditure on primary schools (£000), 2004-05**

2004-05	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs <sup>(1)</sup> )
Aberdeen City	35,978	5,283	11,355	-	-	52,616	52,498
Aberdeenshire	43,721	8,336	17,818	2,185	268	72,328	72,328
Angus	19,111	3,713	9,097	699	179	32,799	32,784
Argyll & Bute	17,557	3,232	10,938	904	-	32,631	31,187
Clackmannanshire	8,221	2,114	3,437	431	-	14,203	14,196
Dumfries & Galloway	26,325	2,647	8,773	940	80	38,765	38,735
Dundee City	24,458	5,126	8,451	908	-	38,943	38,943
East Ayrshire	21,118	3,007	8,718	1,764	-	34,607	34,440
East Dunbartonshire	19,988	5,532	9,667	625	-	35,812	35,648
East Lothian	17,373	7,374	6,201	1,635	-	32,583	32,296
East Renfrewshire	18,370	4,389	9,345	810	-	32,914	32,914
Edinburgh, City of	54,546	22,102	29,226	3,656	-	109,530	105,872
Eilean Siar	7,998	1,732	4,581	1,155	-	15,466	15,452
Falkirk	23,962	5,723	10,939	689	-	41,313	41,235
Fife	60,897	18,267	35,122	4,417	438	119,141	107,773
Glasgow City	94,935	23,298	59,289	1,708	156	179,386	164,090
Highland	41,391	7,584	22,029	1,835	177	73,016	72,547
Inverclyde	14,734	3,083	5,748	321	-	23,886	23,718
Midlothian	14,952	3,388	5,977	992	-	25,309	25,303
Moray	16,207	2,771	7,235	377	-	26,590	26,578
North Ayrshire	24,132	4,860	15,711	653	-	45,356	45,014
North Lanarkshire	60,141	12,814	31,464	978	257	105,654	105,275
Orkney Islands	5,915	1,060	3,332	14	50	10,371	10,371
Perth & Kinross	24,627	6,015	9,712	924	235	41,513	41,513
Renfrewshire	30,354	6,755	16,014	494	113	53,730	51,542
Scottish Borders	19,819	3,757	7,512	438	-	31,526	31,315
Shetland Islands	7,213	2,006	3,083	98	-	12,400	12,400
South Ayrshire	20,067	4,262	8,523	911	-	33,763	33,519
South Lanarkshire	55,847	11,098	25,939	1,788	733	95,405	94,785
Stirling	15,504	2,685	5,643	-	-	23,832	23,776
West Dunbartonshire	17,335	3,608	9,827	319	-	31,089	30,516
West Lothian	31,118	8,646	12,064	1,935	659	54,422	54,407
<b>SCOTLAND</b>	<b>893,914</b>	<b>206,267</b>	<b>432,770</b>	<b>34,603</b>	<b>3,345</b>		<b>1,532,970</b>

(1) Inter-authority transfers.  
Source: LFR01 form.

**Table 2.4: Gross revenue expenditure on primary schools (£000), 2003-04**

2003-04	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs <sup>(1)</sup> )
Aberdeen City	33,034	5,585	10,546	-	-	49,165	49,165
Aberdeenshire	40,991	7,868	18,480	1,860	50	69,249	69,249
Angus	17,911	3,630	7,129	694	131	29,495	29,482
Argyll & Bute	16,232	3,264	9,732	829	-	30,057	29,125
Clackmannanshire	7,763	2,007	3,275	420	-	13,465	13,454
Dumfries & Galloway	24,173	3,243	7,770	180	671	36,037	36,011
Dundee City	22,394	4,447	8,230	889	-	35,960	35,960
East Ayrshire	19,744	2,912	8,645	885	-	32,186	32,092
East Dunbartonshire	18,521	4,977	8,632	755	182	33,067	32,958
East Lothian	16,022	5,967	5,458	1,159	-	28,606	28,339
East Renfrewshire	16,154	4,145	9,471	1,205	-	30,975	30,918
Edinburgh, City of	54,123	18,179	27,808	2,933	-	103,043	98,959
Eilean Siar	7,705	1,118	4,303	930	-	14,056	14,056
Falkirk	21,875	5,062	10,157	597	117	37,808	37,780
Fife	54,903	18,438	21,550	3,777	380	99,048	98,646
Glasgow City	88,829	19,900	52,330	1,258	14,353	176,670	162,131
Highland	39,510	6,871	24,629	-	-	71,010	70,131
Inverclyde	13,141	2,276	5,766	33	-	21,216	21,205
Midlothian	14,153	3,249	4,972	1,094	42	23,510	23,507
Moray	15,106	2,577	6,560	377	-	24,620	24,620
North Ayrshire	22,384	5,002	15,322	31	-	42,739	42,485
North Lanarkshire	55,029	12,051	32,659	1,025	702	101,466	101,038
Orkney Islands	5,108	830	2,916	22	59	8,935	8,935
Perth & Kinross	22,271	6,763	9,317	890	417	39,658	39,658
Renfrewshire	28,041	5,660	15,696	492	-1	49,888	48,105
Scottish Borders	19,484	3,179	7,863	371	-	30,897	30,635
Shetland Islands	6,561	2,222	3,015	-	-	11,798	11,798
South Ayrshire	18,441	4,089	8,159	897	-	31,586	31,358
South Lanarkshire	52,111	10,739	23,033	1,669	-	87,552	83,181
Stirling	14,083	3,247	5,610	-	-	22,940	22,791
West Dunbartonshire	16,143	3,142	9,234	372	-	28,891	28,350
West Lothian	28,613	7,939	11,350	1,577	471	49,950	49,845
<b>SCOTLAND</b>	<b>830,553</b>	<b>190,578</b>	<b>399,617</b>	<b>27,221</b>	<b>17,574</b>		<b>1,435,967</b>

(1) Inter-authority transfers.  
Source: LFR01 form.

**Table 3.1: Total gross revenue expenditure on secondary schools (£000), 1999-00 to 2004-05**

	1999-00	2000-01	2001-02	(1)	2002-03	2003-04	2004-05
Aberdeen City	39,680	40,934	45,213		49,296	53,732	55,259
Aberdeenshire	49,767	53,103	59,648		72,054	80,336	85,532
Angus	24,609	26,050	28,317		30,257	35,074	39,327
Argyll & Bute	19,200	20,786	22,156		28,962	32,018	34,980
Clackmannanshire	10,470	10,816	11,200		13,369	14,140	15,373
Dumfries & Galloway	31,903	33,387	36,375		39,797	43,109	45,842
Dundee City	32,077	33,970	37,163		41,405	45,251	48,440
East Ayrshire	25,535	26,236	29,882		36,709	38,658	42,567
East Dunbartonshire	27,770	29,322	32,019		37,947	42,758	44,915
East Lothian	17,609	18,858	21,119		24,477	27,332	32,314
East Renfrewshire	22,284	23,997	26,955		31,412	34,323	38,024
Edinburgh, City of	70,887	74,643	79,814		90,700	105,815	112,412
Eilean Siar	12,150	12,363	12,493		15,333	15,851	17,007
Falkirk	27,118	34,969	40,900		46,103	49,304	53,511
Fife	70,779	76,800	83,631		95,648	110,413	129,921
Glasgow City	102,572	110,787	121,298		169,016	170,220	178,397
Highland	51,516	55,909	57,101		71,879	80,583	82,411
Inverclyde	20,554	21,114	22,807		24,744	25,678	27,929
Midlothian	19,156	20,168	21,929		23,874	30,333	31,757
Moray	19,722	20,830	22,379		24,911	27,039	29,187
North Ayrshire	31,070	33,678	35,819		44,473	47,399	49,514
North Lanarkshire	76,362	80,394	86,042		101,248	111,057	119,016
Orkney Islands	6,698	6,794	7,364		8,686	9,669	10,458
Perth & Kinross	24,244	24,638	27,287		37,210	40,804	42,281
Renfrewshire	39,361	41,182	45,310		52,165	57,811	60,411
Scottish Borders	21,256	22,811	24,232		32,042	32,829	34,878
Shetland Islands	10,020	12,065	11,215		15,237	15,843	16,433
South Ayrshire	26,470	27,986	30,236		35,444	38,226	40,756
South Lanarkshire	66,229	67,491	74,049		85,194	93,157	99,716
Stirling	20,038	20,652	23,070		26,630	29,369	31,638
West Dunbartonshire	22,978	24,459	25,351		31,975	35,434	36,913
West Lothian	34,906	35,532	42,806		46,671	52,046	56,460
Adjustment for inter-authority & inter-account transfer	-1,862	-1,676	-1,634		-11,618	-15,980	-20,347
<b>SCOTLAND</b>	<b>1,073,128</b>	<b>1,141,049</b>	<b>1,243,545</b>		<b>1,473,250</b>	<b>1,609,631</b>	<b>1,723,232</b>

(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, 1999-00 to 2004-05**

	1999-00	2000-01	2001-02	(1)	2002-03	2003-04	2004-05
Aberdeen City	3,600	3,728	4,132		4,638	5,092	5,284
Aberdeenshire	3,251	3,464	3,897		4,642	5,127	5,386
Angus	3,376	3,614	3,981		4,343	4,937	5,553
Argyll & Bute	3,420	3,718	3,964		5,140	5,579	5,976
Clackmannanshire	3,470	3,526	3,689		4,507	4,728	4,746
Dumfries & Galloway	3,324	3,422	3,781		4,117	4,507	4,783
Dundee City	3,609	3,825	4,219		4,779	5,271	5,698
East Ayrshire	3,189	3,268	3,705		4,516	4,725	5,157
East Dunbartonshire	3,195	3,310	3,615		4,290	4,756	5,169
East Lothian	3,477	3,600	3,971		4,465	4,846	5,594
East Renfrewshire	3,151	3,295	3,670		4,182	4,522	4,987
Edinburgh, City of	3,652	3,767	3,988		4,509	5,233	5,582
Eilean Siar	6,305	6,412	6,413		7,740	8,120	8,853
Falkirk	3,197	4,110	4,813		5,327	5,519	5,850
Fife	3,088	3,311	3,631		4,168	4,864	5,794
Glasgow City	3,506	3,781	4,129		5,782	5,806	6,170
Highland	3,532	3,815	3,879		4,873	5,442	5,521
Inverclyde	3,580	3,657	4,014		4,357	4,553	5,013
Midlothian	3,557	3,618	3,924		4,219	5,372	5,722
Moray	3,480	3,635	3,916		4,270	4,545	4,847
North Ayrshire	3,428	3,667	3,940		4,818	5,110	5,379
North Lanarkshire	3,350	3,540	3,832		4,520	4,942	5,322
Orkney Islands	4,819	4,996	5,391		5,949	6,710	7,329
Perth & Kinross	3,167	3,186	3,596		4,824	5,211	5,339
Renfrewshire	3,319	3,441	3,847		4,387	4,903	5,182
Scottish Borders	3,228	3,409	3,560		4,668	4,739	4,989
Shetland Islands	6,181	7,352	6,906		9,118	9,493	9,852
South Ayrshire	3,397	3,612	3,971		4,726	5,100	5,520
South Lanarkshire	3,250	3,321	3,721		4,307	4,668	4,981
Stirling	3,532	3,597	4,011		4,586	4,963	5,235
West Dunbartonshire	3,363	3,554	3,836		4,858	5,479	5,770
West Lothian	3,428	3,405	4,032		4,418	4,811	5,208
<b>SCOTLAND</b>	<b>3,409</b>	<b>3,598</b>	<b>3,938</b>		<b>4,657</b>	<b>5,064</b>	<b>5,428</b>

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

**Table 3.3: Gross revenue expenditure on secondary schools (£000), 2004-05**

2004-05	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs <sup>(1)</sup> )
Aberdeen City	36,448	6,786	12,025	-	-	55,259	55,250
Aberdeenshire	49,449	9,621	23,434	2,299	729	85,532	85,527
Angus	23,814	3,702	10,798	806	207	39,327	39,310
Argyll & Bute	19,116	3,739	11,039	1,086	-	34,980	34,069
Clackmannanshire	9,445	1,700	3,728	500	-	15,373	15,366
Dumfries & Galloway	31,370	2,863	10,494	1,115	-	45,842	45,708
Dundee City	31,917	5,429	9,983	1,111	-	48,440	48,440
East Ayrshire	25,611	3,622	11,661	1,673	-	42,567	42,409
East Dunbartonshire	28,334	4,801	11,259	521	-	44,915	44,833
East Lothian	18,471	2,966	9,070	1,807	-	32,314	32,240
East Renfrewshire	23,653	4,082	9,533	756	-	38,024	38,024
Edinburgh, City of	65,176	17,339	25,951	3,946	-	112,412	110,606
Eilean Siar	9,118	1,460	5,151	1,278	-	17,007	17,003
Falkirk	27,840	3,968	21,062	641	-	53,511	53,297
Fife	69,599	13,896	41,413	3,581	1,432	129,921	119,683
Glasgow City	97,526	15,075	64,165	1,631	-	178,397	177,003
Highland	50,939	7,402	21,575	2,297	198	82,411	82,032
Inverclyde	18,483	2,267	6,950	229	-	27,929	27,929
Midlothian	18,098	2,544	10,079	1,036	-	31,757	31,735
Moray	18,678	2,810	7,356	343	-	29,187	29,174
North Ayrshire	29,658	3,767	15,305	784	-	49,514	49,226
North Lanarkshire	72,657	12,598	32,286	880	595	119,016	118,573
Orkney Islands	6,165	1,086	3,142	57	8	10,458	10,458
Perth & Kinross	24,756	4,680	11,577	945	323	42,281	42,281
Renfrewshire	37,131	6,183	16,428	577	92	60,411	57,907
Scottish Borders	23,125	3,001	8,316	436	-	34,878	34,793
Shetland Islands	8,847	2,286	5,187	113	-	16,433	16,433
South Ayrshire	25,372	4,296	9,927	1,161	-	40,756	40,444
South Lanarkshire	64,535	9,650	23,362	2,169	-	99,716	99,068
Stirling	20,005	2,660	8,973	-	-	31,638	31,577
West Dunbartonshire	22,351	3,340	10,846	376	-	36,913	36,387
West Lothian	33,518	5,684	14,381	1,545	1,332	56,460	56,447
<b>SCOTLAND</b>	<b>1,041,205</b>	<b>175,303</b>	<b>486,456</b>	<b>35,699</b>	<b>4,916</b>		<b>1,723,232</b>

(1) Inter-authority transfers.  
Source: LFR01 form.

**Table 3.4: Gross revenue expenditure on secondary schools (£000), 2003-04**

2003-04	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs <sup>(1)</sup> )
Aberdeen City	34,907	7,634	11,191	-	-	53,732	53,732
Aberdeenshire	47,400	8,840	22,140	1,956	-	80,336	80,334
Angus	22,280	3,264	8,731	799	-	35,074	35,059
Argyll & Bute	17,625	3,643	9,711	1,039	-	32,018	31,270
Clackmannanshire	8,949	1,605	3,086	500	-	14,140	14,128
Dumfries & Galloway	28,769	3,151	10,981	208	-	43,109	43,003
Dundee City	29,295	4,630	10,243	1,083	-	45,251	45,251
East Ayrshire	24,022	2,980	10,866	790	-	38,658	38,544
East Dunbartonshire	26,415	4,333	10,729	629	652	42,758	42,698
East Lothian	17,045	2,338	6,893	1,056	-	27,332	27,285
East Renfrewshire	21,785	3,195	8,970	373	-	34,323	34,263
Edinburgh, City of	60,719	17,607	24,103	3,386	-	105,815	102,151
Eilean Siar	8,852	1,454	4,537	1,008	-	15,851	15,851
Falkirk	25,446	3,308	19,772	624	154	49,304	49,227
Fife	65,416	12,501	29,141	3,047	308	110,413	110,139
Glasgow City	91,842	11,897	65,183	1,273	25	170,220	168,805
Highland	48,185	7,055	25,310	-	33	80,583	79,864
Inverclyde	17,440	1,914	6,302	22	-	25,678	25,678
Midlothian	16,944	2,538	7,170	1,119	2,562	30,333	30,330
Moray	17,168	2,558	6,965	348	-	27,039	27,039
North Ayrshire	28,380	3,844	15,150	25	-	47,399	47,036
North Lanarkshire	16,819	62,400	30,170	995	673	111,057	110,598
Orkney Islands	5,749	926	2,862	50	82	9,669	9,669
Perth & Kinross	23,128	5,229	10,422	928	1,097	40,804	40,804
Renfrewshire	35,356	5,585	16,274	596	-	57,811	55,751
Scottish Borders	21,320	2,489	8,425	595	-	32,829	32,726
Shetland Islands	7,945	2,761	5,137	-	-	15,843	15,843
South Ayrshire	23,861	4,019	9,250	1,096	-	38,226	37,925
South Lanarkshire	59,781	9,733	21,419	1,894	330	93,157	88,501
Stirling	17,701	3,023	8,645	-	-	29,369	29,207
West Dunbartonshire	21,375	3,024	10,600	435	-	35,434	34,957
West Lothian	31,136	5,362	13,483	1,259	806	52,046	51,963
<b>SCOTLAND</b>	<b>923,055</b>	<b>214,840</b>	<b>453,861</b>	<b>27,133</b>	<b>6,722</b>		<b>1,609,631</b>

(1) Inter-authority transfers.  
Source: LFR01 form.

**Table 4.1: Total gross revenue expenditure on special education (£000), 1999-00 to 2004-05 <sup>(1)</sup>**

	1999-00	2000-01	2001-02 <sup>(2)</sup>	2002-03	2003-04	2004-05
Aberdeen City	9,620	10,581	11,394	17,411	18,487	21,817
Aberdeenshire	11,286	12,458	13,945	19,307	21,021	23,238
Angus	3,960	3,951	4,486	6,081	6,806	7,681
Argyll & Bute	3,463	3,570	4,313	6,451	8,419	10,792
Clackmannanshire	2,850	3,319	3,778	4,681	5,063	5,716
Dumfries & Galloway	9,017	9,103	9,674	11,806	12,398	14,685
Dundee City	9,071	9,192	10,313	12,215	13,332	12,710
East Ayrshire	5,184	6,692	7,133	6,907	7,288	7,620
East Dunbartonshire	4,035	4,258	4,910	6,860	6,386	7,065
East Lothian	2,883	2,416	2,132	3,516	3,868	4,801
East Renfrewshire	2,840	3,382	3,372	4,659	5,405	6,002
Edinburgh, City of	15,185	16,340	18,351	29,717	30,054	32,883
Eilean Siar	1,777	1,863	2,172	2,403	2,503	2,695
Falkirk	9,473	11,413	11,724	14,762	15,985	16,811
Fife	21,719	18,833	19,722	25,013	25,728	26,390
Glasgow City	31,795	35,810	40,694	68,446	67,348	77,718
Highland	12,837	14,202	16,434	18,390	20,115	23,337
Inverclyde	3,291	3,292	3,057	4,190	4,509	5,663
Midlothian	4,468	4,173	4,723	7,932	9,576	11,028
Moray	4,435	5,078	5,650	7,379	8,165	9,612
North Ayrshire	4,628	5,304	5,542	8,658	9,242	9,984
North Lanarkshire	15,427	16,732	19,128	20,442	22,568	27,016
Orkney Islands	1,087	1,130	1,268	1,565	1,850	1,699
Perth & Kinross	3,644	4,173	4,446	6,668	8,224	8,613
Renfrewshire	6,247	6,582	7,285	11,044	13,028	14,297
Scottish Borders	4,803	5,542	6,170	7,105	9,650	11,764
Shetland Islands	1,556	1,763	2,461	2,946	3,532	3,945
South Ayrshire	2,702	2,871	2,413	2,671	2,630	2,474
South Lanarkshire	12,303	13,930	15,980	18,948	20,892	22,578
Stirling	3,061	4,071	4,738	5,494	6,158	7,595
West Dunbartonshire	3,818	4,467	5,187	6,888	7,136	7,566
West Lothian	5,565	6,059	6,431	11,046	12,262	13,802
Adjustment for inter-authority & inter-account transfer	-11,161	-10,682	-10,142	-27,520	-18,702	-24,835
<b>SCOTLAND</b>	<b>222,872</b>	<b>241,869</b>	<b>268,885</b>	<b>354,081</b>	<b>390,926</b>	<b>434,762</b>

(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), 2004-05 <sup>(1)</sup>**

2004-05	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs <sup>(2)</sup> )
Aberdeen City	10,690	5,608	5,519	-	-	21,817	21,401
Aberdeenshire	8,738	4,861	9,058	501	80	23,238	23,216
Angus	4,088	1,654	1,759	143	37	7,681	7,678
Argyll & Bute	3,283	1,956	5,378	175	-	10,792	8,581
Clackmannanshire	2,235	1,368	1,996	117	-	5,716	5,586
Dumfries & Galloway	6,203	4,596	3,565	321	-	14,685	13,616
Dundee City	4,849	4,623	2,960	278	-	12,710	12,710
East Ayrshire	3,479	709	3,087	345	-	7,620	7,591
East Dunbartonshire	2,798	818	3,437	12	-	7,065	6,783
East Lothian	1,306	791	2,486	218	-	4,801	4,795
East Renfrewshire	1,796	566	3,600	40	-	6,002	5,901
Edinburgh, City of	10,816	7,262	13,746	1,059	-	32,883	32,633
Eilean Siar	1,167	954	439	135	-	2,695	2,691
Falkirk	6,757	2,115	7,598	341	-	16,811	16,530
Fife	12,659	8,215	5,254	251	11	26,390	25,838
Glasgow City	29,983	13,173	33,907	655	-	77,718	63,336
Highland	11,791	6,226	4,485	776	59	23,337	22,949
Inverclyde	1,933	687	2,996	47	-	5,663	5,384
Midlothian	3,487	2,800	4,412	329	-	11,028	10,256
Moray	5,232	2,436	1,790	154	-	9,612	9,594
North Ayrshire	4,134	1,019	4,727	104	-	9,984	9,755
North Lanarkshire	11,855	2,832	12,182	147	-	27,016	25,906
Orkney Islands	521	568	610	-	-	1,699	1,699
Perth & Kinross	3,359	2,144	2,844	215	51	8,613	8,613
Renfrewshire	6,673	1,820	5,654	114	36	14,297	13,074
Scottish Borders	4,992	2,827	3,546	399	-	11,764	11,683
Shetland Islands	1,735	1,695	512	3	-	3,945	3,945
South Ayrshire	852	558	998	66	-	2,474	2,395
South Lanarkshire	10,527	1,637	10,032	382	-	22,578	22,578
Stirling	2,678	2,841	2,076	-	-	7,595	7,276
West Dunbartonshire	2,419	736	4,292	117	2	7,566	7,180
West Lothian	3,612	2,223	7,464	321	182	13,802	13,589
<b>SCOTLAND</b>	<b>186,647</b>	<b>92,318</b>	<b>172,409</b>	<b>7,765</b>	<b>458</b>		<b>434,762</b>

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

(2) Inter-authority transfers.

Source: LFR01 form.

**Table 4.3: Gross revenue expenditure on special education (£000), 2003-04 <sup>(1)</sup>**

2003-04	Teachers	Other Employees	Operating Costs	Support Services	Revenue Contributions to Capital	Total Gross Expenditure	Total Gross Expenditure (adjusted for IATs <sup>(2)</sup> )
Aberdeen City	9,810	5,073	3,604	-	-	18,487	17,991
Aberdeenshire	8,420	4,736	7,439	426	-	21,021	21,019
Angus	3,620	1,348	1,696	142	-	6,806	6,803
Argyll & Bute	2,837	1,307	4,102	173	-	8,419	7,511
Clackmannanshire	1,778	1,558	1,611	116	-	5,063	4,933
Dumfries & Galloway	5,809	3,715	2,698	-	176	12,398	11,967
Dundee City	6,400	3,959	2,669	304	-	13,332	13,332
East Ayrshire	3,322	696	3,101	169	-	7,288	7,266
East Dunbartonshire	2,514	747	3,108	14	3	6,386	6,112
East Lothian	1,088	763	1,862	155	-	3,868	3,846
East Renfrewshire	1,692	534	3,086	93	-	5,405	5,269
Edinburgh, City of	9,653	5,691	13,697	1,013	-	30,054	28,651
Eilean Siar	1,268	690	441	104	-	2,503	2,503
Falkirk	6,279	1,944	7,375	338	49	15,985	15,757
Fife	11,960	8,606	4,898	263	1	25,728	25,279
Glasgow City	28,517	10,219	28,147	465	-	67,348	58,139
Highland	10,259	6,619	3,207	-	30	20,115	19,505
Inverclyde	1,775	581	2,153	-	-	4,509	4,264
Midlothian	3,039	2,168	3,725	247	397	9,576	8,737
Moray	4,590	2,177	1,242	156	-	8,165	8,165
North Ayrshire	4,093	897	4,250	2	-	9,242	9,060
North Lanarkshire	11,730	2,559	8,122	147	10	22,568	21,627
Orkney Islands	600	642	571	-	37	1,850	1,850
Perth & Kinross	3,108	2,090	2,428	204	394	8,224	8,224
Renfrewshire	6,033	1,601	5,282	112	-	13,028	11,958
Scottish Borders	3,586	2,619	3,105	340	-	9,650	9,597
Shetland Islands	1,713	1,270	536	13	-	3,532	3,532
South Ayrshire	847	562	1,108	113	-	2,630	2,524
South Lanarkshire	8,677	2,754	9,159	302	-	20,892	20,892
Stirling	2,693	1,499	1,966	-	-	6,158	5,821
West Dunbartonshire	2,450	780	3,726	180	-	7,136	6,786
West Lothian	3,139	1,674	6,539	262	648	12,262	12,006
<b>SCOTLAND</b>	<b>173,299</b>	<b>82,078</b>	<b>146,653</b>	<b>5,853</b>	<b>1,745</b>		<b>390,926</b>

(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), 2003-04 & 2004-05**

	Primary		Secondary		Special	
	2003-04	2004-05	2003-04	2004-05	2003-04	2004-05
Aberdeen City	43,548	47,678	48,694	51,964	13,854	17,120
Aberdeenshire	67,423	71,098	78,841	84,214	20,266	22,444
Angus	27,994	30,141	33,506	36,870	6,391	7,257
Argyll & Bute	26,866	29,172	29,619	32,027	6,263	7,266
Clackmannanshire	12,672	13,403	13,348	14,440	4,545	5,086
Dumfries & Galloway	35,845	38,495	42,443	45,214	11,574	13,162
Dundee City	34,622	36,929	43,179	46,761	12,326	11,737
East Ayrshire	30,898	33,155	36,028	40,062	6,878	7,178
East Dunbartonshire	30,881	33,641	40,821	42,754	5,832	6,735
East Lothian	26,589	29,992	26,115	30,515	3,705	4,556
East Renfrewshire	29,281	30,736	32,424	35,645	5,178	5,681
Edinburgh, City of	95,731	99,324	98,109	105,243	26,025	29,119
Eilean Siar	13,051	13,754	15,007	15,789	2,503	2,502
Falkirk	35,955	38,735	47,791	50,716	15,577	15,979
Fife	93,501	102,635	105,562	115,260	24,169	25,655
Glasgow City	154,479	154,947	158,156	164,835	54,315	58,720
Highland	64,657	68,238	71,945	73,962	17,605	20,753
Inverclyde	20,404	23,135	25,250	27,501	4,086	5,243
Midlothian	22,870	24,059	29,502	30,232	8,436	9,963
Moray	23,565	25,360	26,296	28,211	7,947	9,539
North Ayrshire	40,033	42,319	44,971	46,457	8,964	9,616
North Lanarkshire	96,625	100,453	107,331	114,313	20,114	24,867
Orkney Islands	8,641	9,767	9,319	9,922	1,839	1,664
Perth & Kinross	37,765	39,834	39,033	40,514	7,930	8,442
Renfrewshire	45,690	48,765	54,096	56,414	11,629	12,726
Scottish Borders	28,996	29,707	31,031	32,526	9,240	11,388
Shetland Islands	11,489	11,998	15,070	15,642	3,442	3,875
South Ayrshire	29,952	32,101	36,199	38,570	2,464	2,360
South Lanarkshire	80,212	87,243	85,446	90,964	20,064	21,624
Stirling	21,482	22,290	27,280	29,581	5,044	6,897
West Dunbartonshire	26,748	28,788	32,214	33,593	6,677	7,020
West Lothian	47,797	52,155	50,249	54,724	10,963	12,289
<b>SCOTLAND</b>	<b>1,366,262</b>	<b>1,450,047</b>	<b>1,534,875</b>	<b>1,635,435</b>	<b>365,845</b>	<b>408,463</b>

Source: LFR01 form.

**Table 5.2: Devolved spending (£000), 2003-04 & 2004-05<sup>(1)</sup>**

	Primary		Secondary		Special	
	2003-04	2004-05	2003-04	2004-05	2003-04	2004-05
Aberdeen City	35,182	42,789	38,733	44,892	10,487	14,120
Aberdeenshire	48,225	50,427	54,797	56,777	10,168	10,375
Angus	22,310	24,878	27,766	29,505	-	-
Argyll & Bute	20,316	22,476	24,748	26,247	1,044	1,073
Clackmannanshire	7,916	8,430	9,306	10,245	1,145	1,502
Dumfries & Galloway	29,628	32,291	36,951	38,785	-	-
Dundee City	24,429	26,146	32,864	33,170	2,302	2,402
East Ayrshire	28,818	30,810	33,622	36,046	2,489	2,609
East Dunbartonshire	27,414	29,528	36,407	37,518	4,193	4,528
East Lothian	18,978	21,010	18,584	20,327	1,513	1,775
East Renfrewshire	25,442	27,573	31,305	33,170	4,366	2,493
Edinburgh, City of	79,148	77,790	84,812	86,284	10,629	11,938
Eilean Siar	8,399	9,042	10,778	11,774	-	-
Falkirk	27,115	28,996	27,885	34,980	6,609	6,545
Fife	57,157	62,404	72,092	76,488	-	-
Glasgow City	115,320	140,484	105,384	152,221	24,634	28,710
Highland	44,853	46,745	56,986	59,773	2,112	2,353
Inverclyde	18,249	19,730	21,869	23,364	1,437	1,691
Midlothian	17,632	18,696	20,348	21,624	2,215	2,070
Moray	17,894	18,891	21,495	22,430	6,229	6,854
North Ayrshire	31,814	39,322	37,761	45,218	3,115	6,653
North Lanarkshire	90,233	95,458	98,147	105,144	9,605	11,121
Orkney Islands	6,060	7,054	6,580	7,138	294	-
Perth & Kinross	25,474	27,320	28,948	29,329	1,711	1,402
Renfrewshire	37,426	41,774	43,498	46,354	4,574	5,057
Scottish Borders	20,345	21,810	25,100	27,095	-	-
Shetland Islands	7,570	9,530	9,458	12,355	-	-
South Ayrshire	25,712	28,438	31,242	34,048	1,449	1,594
South Lanarkshire	72,454	83,809	77,733	80,604	7,656	7,771
Stirling	19,508	20,329	25,431	26,931	3,111	3,480
West Dunbartonshire	22,455	23,758	28,005	28,981	2,837	3,025
West Lothian	39,976	42,378	43,976	47,063	2,959	3,523
<b>SCOTLAND</b>	<b>1,073,452</b>	<b>1,180,116</b>	<b>1,222,611</b>	<b>1,345,880</b>	<b>128,883</b>	<b>144,664</b>

(1) Changes in figures between the two years are, for some authorities, due to changes in accounting procedures rather than an actual change in devolved spend.

Source: LFR01 form.

**Table 6.1: Capital Expenditure (£000), 2004-05**

	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	5,807	5	88	-
Aberdeenshire	4,169	2,199	106	-
Angus	4,844	1,086	-	-
Argyll and Bute	2,348	-	2	-
Clackmannanshire	857	-	139	-
Dumfries and Galloway	3,020	77	-	-
Dundee City	11,076	-	59	-
East Ayrshire	3,678	-	-	-
East Dunbartonshire	3,372	-	-	-
East Lothian	2,317	1,532	16	-
East Renfrewshire	5,121	-	172	-
Edinburgh, City of	9,905	-	1,060	-
Eilean Siar	2,488	-	-	-
Falkirk	6,312	700	-	-
Fife	10,505	2,371	213	-
Glasgow City	17,960	156	306	-
Highland	7,966	163	371	-
Inverclyde	3,440	-	1	-
Midlothian	2,993	-	-	-
Moray	2,294	-	36	-
North Ayrshire	2,740	-	-	-
North Lanarkshire	15,263	498	234	-
Orkney	1,589	58	-	-
Perth and Kinross	7,671	649	24	-
Renfrewshire	4,903	-	139	-
Scottish Borders	3,800	16	132	-
Shetland	866	1,301	-	-
South Ayrshire	2,934	-	52	-
South Lanarkshire	16,745	733	-	-
Stirling	2,653	353	-	-
West Dunbartonshire	1,821	-	-	-
West Lothian	11,191	1,287	149	-
<b>SCOTLAND</b>	<b>182,648</b>	<b>13,184</b>	<b>3,299</b>	<b>-</b>

Source: CPR Final form.

**Table 6.2: Capital Expenditure (£000), 2003-04**

	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	3,284	-	204	-
Aberdeenshire	4,824	389	82	-
Angus	3,341	14	-	-
Argyll and Bute	2,552	5	6	-
Clackmannanshire	564	-	50	-
Dumfries and Galloway	3,752	51	-	-
Dundee City	9,364	-	8	-
East Ayrshire	3,488	-	36	-
East Dunbartonshire	2,720	800	63	-
East Lothian	1,883	200	15	-
East Renfrewshire	3,347	-	-	-
Edinburgh, City of	11,471	-	1,622	-
Eilean Siar	4,441	-	-	-
Falkirk	2,600	-	-	-
Fife	10,867	689	49	-
Glasgow City	13,854	14,378	389	-
Highland	7,224	293	9	-
Inverclyde	1,902	-	-	-
Midlothian	3,787	105	-	-
Moray	1,660	-	58	-
North Ayrshire	5,839	-	231	-
North Lanarkshire	11,489	150	-	-
Orkney	809	101	-	37
Perth and Kinross	9,539	2,153	-	-
Renfrewshire	4,690	-	68	-
Scottish Borders	3,480	198	2	-
Shetland	263	1,304	-	9
South Ayrshire	2,046	-	4	-
South Lanarkshire	7,298	1,928	234	213
Stirling	3,170	117	-	-
West Dunbartonshire	3,875	-	-	-
West Lothian	4,602	754	-	250
<b>SCOTLAND</b>	<b>154,025</b>	<b>23,629</b>	<b>3,130</b>	<b>509</b>

Source: CPR Fin5 form.