

Education, Children and Young People Committee

23rd Meeting, 2023 (Session 6), Wednesday 20
September 2023

Pre-Budget Scrutiny 2024-25

Introduction

At its meeting on 3 May 2023, the Committee agreed to hold an evidence session on local government finance, as part of its pre-budget scrutiny for 2024-25.

Committee meeting

At its meeting today, the Committee will take evidence from—

- Dr Douglas Hutchison, President of the Association of Directors of Education in Scotland (ADES) and Executive Director of Education, Glasgow City Council;
- Carrie Lindsay, Executive Officer, Association of Directors of Education in Scotland (ADES); and
- Kirsty Flanagan, Director of Finance, Argyll and Bute Council, representing CIPFA Local Government Directors of Finance (Scotland).

Supporting information

A SPICe briefing, prepared for this session, is included in **Annexe A** of this paper.

**Education, Children and Young People Committee Clerks
14 September 2023**

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An t-Ionad Fiosrachaidh

Education, Children and Young People Committee

20 September 2023

Pre-Budget 2023-24: Local Government

Introduction

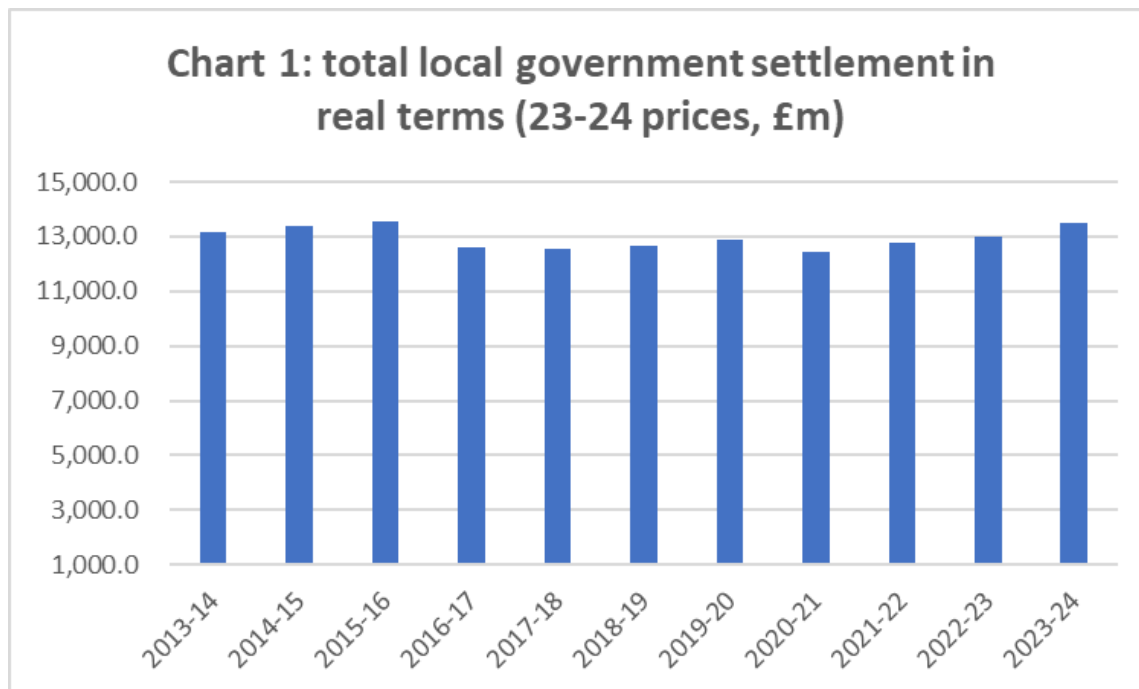
As part of its pre-budget scrutiny, the Committee has agreed to take evidence from representatives of local government on local authority budgets and delivery.

Local authorities deliver services in education and children's services. Local authorities are also political bodies which have some policy autonomy in how to deliver services for their communities.

This paper explores the fiscal context for local authorities and the policy pressures they face. Over the summer COSLA and the Scottish Government came to an agreement for a "New Deal" for local government – "the Verity House Agreement". One of the key questions the Committee may wish to consider with the panel is to what degree and how this new deal will be reflected in the budget settlement for next year and what this means in terms of policy making at a national and local level.

Overall funding

The following chart shows the total settlement from Scottish Government to local government (revenue plus capital) increasing by 2.7% in real terms between 2013-14 and 2023-24. During that period, however, some years have seen reductions in the settlement compared to previous years.



Source: [SG finance circulars at the time of local government finance orders](#), using [HMT deflators](#)

[COSLA have argued](#) that much of the increase over the last decade has been in the ring-fenced/directed elements of the settlement. And the Accounts Commission [recently told the Local Government, Housing and Planning Committee](#) that any real terms increase should be viewed “alongside the increasing demand for local government services”:

“The Covid-19 pandemic is not entirely behind us, and local authorities are still having to deal with significant pressures on services associated with that. We know that we are living through a cost of living crisis, so the community demands on local government services and other services are increasing. All of that is piling pressure on local authority finances.”

Verity House Agreement

On 30 June 2023, COSLA and the Scottish Government announced that they had agreed a new partnership agreement (“Verity House Agreement”), setting out their vision for a more collaborative approach to delivering their shared priorities for the people of Scotland.

To summarise, some of the key points in the Agreement include:

- The Scottish Government and local government have agreed on three shared priorities – tackling poverty (particularly child poverty), transition to next zero and sustainable public services.
- Joint leadership is required, based on mutual trust and respect.
- Quoting directly from the Charter, the Agreement states that “powers held by local authorities shall normally be full and exclusive. They may not be undermined or limited by another, central or regional, authority except as provided for by the law”.
- Ring-fencing will be reduced, and the default position for future funding allocations will be an assumption against ring-fencing or direction.

- A Fiscal Framework will simplify the local government settlement and allow “routes to explore local revenue raising”.
- Multi-year certainty will be provided in budgets “wherever possible”.
- Both the Scottish Government and local government agree the maxim “local by default, national by agreement”.
- Any national policy developments which require local authority delivery will involve local authority participation from the earliest possible stage.
- Where national policies requiring local authority delivery are considered, they will be developed in a way that allows for local flexibility.
- Reporting and data collection obligations for national priorities will be proportionate, with a “monitoring and accountability framework” to be agreed.
- The First Minister and COSLA President will meet twice a year to discuss progress towards shared priorities as well as other issues.
- There will be more opportunity for local government to engage in the Scottish Government’s budget process, with an underlying principle of “no surprises”.
- There will be a “focus on the achievement of better outcomes locally for individuals and communities, and jointly develop simple structures for assurance and accountability that recognise local difference but reduce burdensome reporting.”
- The Strategic Review Group – consisting of senior Scottish Government and COLSA politicians - will meet regularly to agree joint priorities, resolve issues and ensure both sides are meeting the commitments of the VHA.

There is a significant amount of funding provided to local authorities that is ringfenced. There are also a variety of other policy agreements where the funding is not formally ringfenced but has been provided with the understanding that local authorities take a certain action – universal free school meals is a good example. Lastly, there will also be occasions where project funding is allocated to local authorities on a more ad hoc basis. How the Verity House Agreement will affect all of these is at this stage unclear. The First Minister’s ‘mandate letter’ to the Cabinet Secretary for Education and Skills said—

“I ask you to work with your colleagues to support the Deputy First Minister in building on the constructive progress already made in developing our relationship with Local Government. I also recognise the specific issues related to education in the New Deal, including in relation to teacher numbers, the poverty-related attainment gap, existing and planned early learning and childcare commitments, and the ongoing variability in outcomes. Education constitutes the largest share of Local Government spend, and we will need to consider carefully where there remains benefit in continuing to ring-fence or direct funding elements of that, as well as developing an agreed set of outcomes and an associated accountability framework with COSLA.”

A [joint submission](#) to the Finance and Public Administration Committee by COSLA, SOLACE and Directors of Finance Section at CIPFA said that there is an expectation in local government that there will be progress in delivering the agreement and this will be

“worked through jointly as we approach the Scottish Budget 2024/25 and subsequent budgets.” It also said—

“Delivering on our shared priorities in the context of increasingly limited budgets also means ensuring that resources are targeted at the areas and the people that are most in need. Critically, the impact of unprecedented levels of inflation experienced in the last two years has severely tightened budgets, and while inflation is expected to ease over the medium term the underlying costs of delivery have increased significantly. As part of this, the Scottish Government needs to consider, in partnership with the whole public sector, the relative cost-effectiveness of universal provision. With finite resources, providing one service in one area comes with an opportunity cost in relation either to some other service or to the same service elsewhere.

“The same principle applies to the setting of policies at national level that seek to ensure consistency across the country despite differing circumstances and pressures in different local areas. A clear example of this is the policy of maintaining teacher numbers at 2022 levels. Whilst we value our teachers highly, mandating arbitrary numbers, particularly in areas where school rolls are declining, is inefficient and hinders Councils' ability to allocate resources to best meet local needs; it also risks exacerbating recruitment challenges in areas where greater staff resources are required, limits innovation in delivery of services, and restricts delivery of services to teachers.”

[Research produced by SPICe last year](#) for the Local Government, Housing and Planning Committee showed that local government in Scotland, and across the UK more generally, has relatively low levels of autonomy compared to other European countries.

Duties, ringfenced money, grants, and ‘earmarked’ funds

The annual local government finance circular sets out the formally ringfenced monies provided to local authorities. The largest ring-fenced revenue grant listed in the most recent circular is the £521m Early Learning and Childcare Expansion grant. Also listed in the circular is the £130m Pupil Equity Funding and the £4.3m Gaelic grant. Of the £775m of ringfenced grants listed in the circular, 85% clearly falls under this Committee’s remit.

Members will however note that there are some elements of spend that we might consider ring-fenced not listed in the paragraph above. Other elements of the Scottish Attainment Challenge, the Strategic Equity Fund and the Care Experienced Young People’s Fund, tend to be allocated in year, but have clear guidance around how they can be spent. In previous years, funding for the Teacher Induction Scheme has been listed as ringfenced in the circular.

Other funding streams such as money to remove curriculum charges and music tuition charges, universal free school meals, education psychologists, counsellors and so on, are not listed although in some cases these had appeared in previous years’ circulars. For some of these areas we can see nominal allocations in the [Green Book which sets out the process for determining the general revenue grant](#).

The [joint submission](#) to the Finance and Public Administration Committee by COSLA, SOLACE and Directors of Finance Section at CIPFA stated—

“While spending announcements on specific initiatives may be attractive, this approach does not allow for outcomes-focused service delivery, ultimately creating inefficiencies, and is not the most effective use of public resources. Funding is rarely increased in line with inflation in subsequent years, requiring Councils to use core funding to fill the gap in order to meet policy delivery expectations. Delivery of free school meals provides a stark example of the inflationary pressure faced by Councils – the funding provided has not been uprated to take into account the significantly inflationary increase in the cost of food for even the most recent expansion, let alone for the P1-5 provision already delivered. The necessary corresponding disinvestment in core funding means a reduction in core services and other policies which are expected to be delivered within the Settlement.”

In late 2021 [the Local Government, Housing and Planning Committee heard](#) the then Deputy First Minister, John Swinney MSP, explaining the Scottish Government’s position on ring-fencing:

“There is undoubtedly a discussion to be had on that, but I would have to inject the word “performance” into that discussion as well. Part of the reason why we have to introduce ring fencing is that we see too great a variation in performance among local authorities in Scotland. Some local authorities might be good at delivering outcomes in certain areas while others are poor at doing so. The Parliament—understandably, I think—pressures the Government to ensure that performance is at a higher level”.

He cited evidence from the Accounts Commission and the Improvement Service, stating “the range of differences in individual service areas can be quite difficult to justify”:

“The Improvement Service is there to help local authorities to deliver their improvements, and I very much applaud it for its work, because it is prepared to confront the variation in performance amongst local authorities. If we are to have an honest conversation about this, that point has to be addressed, and the reports from the Accounts Commission and the Improvement Service tend to give an insight on a service-by-service basis into where some of the differences lie.”

Education spend has been protected

In a [submission to the Local Government, Housing and Planning Committee earlier this year](#), COSLA argued that that there had been “severe funding pressures faced by councils for at least the last decade as a result of a real terms reduction in councils’ core budgets and increasingly directed funding from the Scottish Government.”

The IFS published a paper on Scotland’s [Council and School Funding](#) in February 2023. This looked at trends since 2009–10. This found—

“After [taking account of changes in councils’ responsibilities, such as the centralisation of police and fire services], we estimate that Scottish councils saw a real-terms reduction in funding from grants from the Scottish Government and council tax of around 9%–10% between 2009–10 and 2018–19, equivalent to a fall of around 13% per person.

“Funding for Scottish councils has increased since 2018–19, and as of 2022–23 is around 2% lower in real terms than in 2009–10, which is equivalent to a fall of around 5% per person. However, part of the recent increases in funding relate to new responsibilities and, most notably, to the expansion of free childcare for children aged 2, 3 and 4. Stripping out ring-fenced funding for this particular ‘new burden’, council funding remains around 5% lower in aggregate and 8% lower per person than in 2009–10.”

However, real-terms local government education spend has increased in that period. The IFS said “school spending per pupil aged 3–18 is estimated to have been 17% higher in Scotland in 2021–22 than in 2009–10” and that this is now 25% higher per pupil in Scotland than in England.

COSLA argued that cuts have fallen disproportionately on “unprotected areas”, it said “spending on other council services fell substantially [since 2009–10]: central administrative services (–55%), planning and development (–52%), housing (–38%), roads and transport (–29%), and culture (–29%).”

A note on sources and terminology

There are two sources of finance data on local authority spending that we will look at. These are the Local Government Finance Statistics (LGFS) and the associated worksheets and the Provisional Outturn and Budget Estimates (POBE).

LGFS provide a comprehensive overview of financial activity of Scottish local authorities based on authorities audited accounts. It is published in early spring and provides data on the financial year that ended the previous April. The most recent data was published in February this year and refer to the financial year 2021-22.

POBE provides a more up-to-date picture. It is published in early summer and provides the initial, un-audited, outturns from the previous financial year as well as the estimated expenditure on services for the current financial year. The latest data was published in June and this refers to the provisional outturn of 2022-23 and the budget estimates for 2023-24.

LGFS provides data on Net expenditure and Gross expenditure. Net here means spending less charges, private income, or ringfenced grants and gross is the total spend. In most spending areas one would be concerned mainly with Net spend, however, the very large ringfenced funds in education, particularly for ELC and the Scottish Attainment Challenge mean that gross would paint a more accurate picture. POBE data is normally net spend. Where real terms data is presented, HMT’s treasury GDP deflators are used to calculate real terms.

Education

The most recent audited accounts are from 2021-22. In that year, the gross spend on education was £6,863m. Ringfenced grants and other income (e.g. rental of buildings etc) makes a significant contribution to the spending on education by local authorities. The net spend was £5,867m. Around half of the £1bn difference will be the ringfenced money to fund the expanded hours of ELC.

Table 1 below shows the expenditure on different service types in 2021-22 represented in gross and net terms.

Table1: 2021-22 Local authority revenue expenditure on education

£000s

	Pre-Primary Education	Primary Education	Secondary Education	Special Education	Community Learning	Other Non-School Funding	Total Education
Gross	955,834	2,553,716	2,503,212	704,929	112,256	32,674	6,862,621
Net	383,724	2,357,849	2,322,136	680,853	97,125	25,688	5,867,375

The total net expenditure on education in 2022-23 by local authorities was £6,447m and it is estimated that local authorities will spend £6,549m net this financial year.

This paper will look at the expenditure on pre-primary and school education.

Pre-primary (Early Learning and Childcare)

Spending on this area is mainly for statutory Early Learning and Childcare. Around half of local authorities' expenditure on 'Pre-primary education' comes from a ring-fenced Scottish Government ELC grant.

Table 2 shows the gross and net spend on this area. We do not have data on the gross spend in 2022-23 or 2023-24.

Table 2: ELC

£000s

Expenditure	LGFS (Workbook LFR03)			Provisional Outturn	Budget Estimate
	2019-20	2020-21	2021-22	2022-23	2023-24
Gross	666,534	844,092	955,834	-	-
Net	380,897	351,955	383,724	494,385	513,343

The statutory duty to provide 1,140 hours of funded ELC came into force in August 2021. 2022-23 was the first full financial year where the duty to provide the expanded ELC offer was in place.

The Scottish Government's ringfenced money supporting the expansion has remained the same in the budgets of 2021-22 to 2023-24 at £521.9m. This is in the context of there being fewer children than had been modelled when the expansion programme was set out. This ring-fenced money is also intended to meet additional costs of funded ELC for children whose start to P1 is deferred.

While the ringfenced grant has remained stable, there has been a significant increase in the net spend on pre-primary by local authorities between 2021-22 and 2022-23. The net spend planned for 2023-24 is around 17% higher in real terms than in 2019-20.

There have been a number of cost pressures in 2022-23 which may go some way to explain this rise. Inflationary pressures will have affected a number of costs and led to

increased pay deals for local authority staff and separately teaching staff. In addition, there has been pressure to increase payments to private, voluntary and independent providers.

Primary, Secondary and Special schools

This section will take Primary, Secondary and Special schools together.

In this circumstance, [the guidance](#) says that spend for ASL units in a mainstream primary or secondary schools should be considered as spend under those sectors rather than counted under Special education.

The tables below show the gross and net spend on these areas. Again, we do not have data yet on the total gross spend in 2022-23 or the 2023-24 budgets.

**Table 3.1:
Primary**

Expenditure	LGFS (Workbook LFR03)			Provisional Outturn 2022-23	£000s	
	2019-20	2020-21	2021-22		Budget Estimate 2023-24	
Gross	2,306,645	2,412,212	2,553,716	-	-	
Net	2,112,795	2,214,275	2,357,849	2,512,758	2,541,001	

**Table 3.2:
Secondary**

Expenditure	LGFS (Workbook LFR03)			Provisional Outturn 2022-23	£000s	
	2019-20	2020-21	2021-22		Budget Estimate 2023-24	
Gross	2,270,204	2,374,596	2,503,212	-	-	
Net	2,089,060	2,183,849	2,322,136	2,513,901	2,575,071	

**Table 3.3:
Special**

Expenditure	LGFS (Workbook LFR03)			Provisional Outturn 2022-23	£000s	
	2019-20	2020-21	2021-22		Budget Estimate 2023-24	
Gross	642,575	672,327	704,929	-	-	
Net	621,940	650,796	680,853	785,996	785,158	

The Net and Gross spend data above are closer than for pre-primary/ELC. Nonetheless, there is a significant gap between the Net and Gross spend – around 7-8%. Of this 7-8%, ringfenced grants make a significant contribution, for example grants made under the Scottish Attainment Challenge.

The following table shows the relative changes in net spend on primary and secondary schools. This is shown as an index. This means that we give a reference year the value of 100 and every other year is represented as a proportion of this value. For example, where there had been a 5% fall compared to the reference year, this would be shown as 95 and conversely had there been a 5% increase, this would be shown as 105. This approach

means we can see the relative changes year on year and the percentage change from the reference year.

Table 4: Real terms changes in Net expenditure on schools	Real terms 2019-20 = 100				
	LGFS (Workbook LFR03)			Provisional Outturn	
	2019-20	2020-21	2021-22	2022-23	2023-24
Primary	100.0	98.6	105.8	105.8	104.3
Secondary	100.0	98.4	105.3	107.0	106.9
Special	100.0	98.5	103.7	112.4	109.5

The net expenditure in these sectors between 2021-22 and 2023-24 is higher in real terms than in 2019-20. However, the planned net spend across all these sectors in 2023-24 is slightly lower in real terms than the provisional outturn for 2022-23.

The increases in school spend are likely to be attributable to a range cost pressures, particularly in staff and teacher salaries. There are also policy changes that would increase costs such as increasing the number of teaching staff and classroom assistants, and the expansion of the free school meals offer.

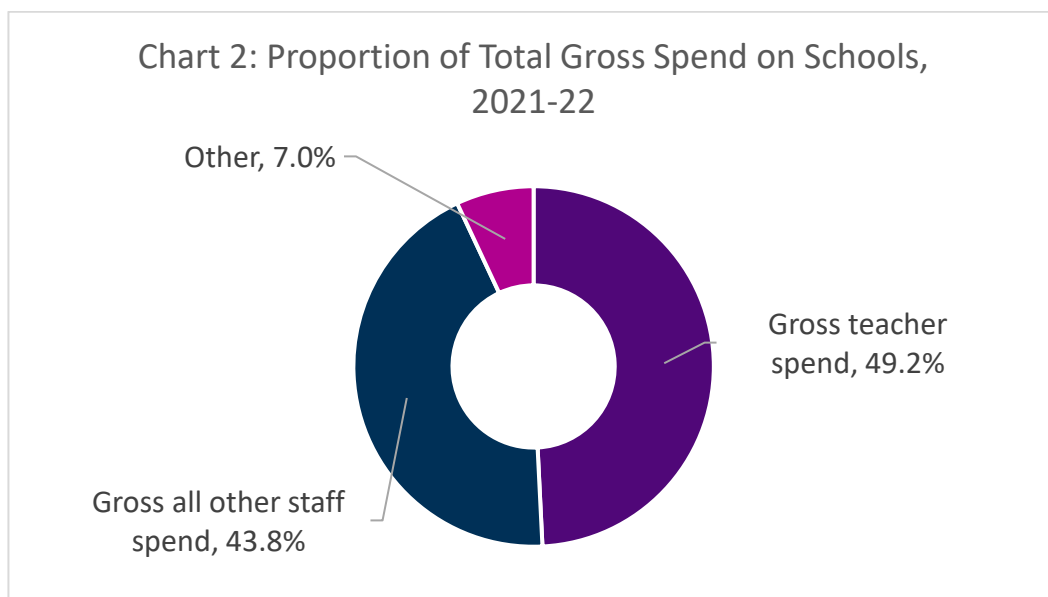
Particular costs

The LGFS and POBE provide a breakdown of gross costs on a number of types of spend. LGFS workbooks are more detailed than POBE.

The following data compares 2019-20 data to the most recent available, which will either be the audited accounts in 2021-22 or the budget estimates for 2023-24 or both. Here the data for each of the four sectors is combined.

Teacher costs and other staff costs

The chart below shows the gross spend on teachers and other staffing costs as a proportion of the total gross spend on schools by local authorities.



Staffing costs made up 93% of gross school costs in 2021-22. Spend on schools is therefore sensitive to salary increases. Teachers’ salaries are the subject of national bargaining through the Scottish Negotiation Committee for Teachers. Changes to the salaries of other local authority staff is also negotiated centrally.

POBE does not report data on the costs of teachers in special schools, but it does report on costs of teachers in ELC, primary and secondary, as well as total other staffing costs.

Table 5: Gross staffing costs

£000s

	LGFS (Workbook LFR03)			Provisional	Budget
	2019-20	2020-21	2021-22	Outturn	Estimate
	2019-20	2020-21	2021-22	2022-23	2023-24
Teacher (excl Special schools)	2,737,166	2,918,276	3,024,097	3,183,901	3,206,159
Other staff	1,048,181	1,118,514	1,243,888	1,358,537	1,435,726

Taking both together the cost of teaching (excluding special school teachers) and all other staff has increased by £857m between 2019-20 and the spend planned for this year. That is an increase of around 6% in real terms using HMT’s GDP Deflator.

Earlier this year, the Committee explored the issue of teacher numbers. The 2022 teacher census showed a small year-on-year drop on the number of FTE teachers. This was in the context of the Scottish Government seeking to increase the number of teachers and classroom assistants and providing an additional £145.5m money to local authorities to increase both teacher and support staff numbers. This money was not formally ringfenced. The then Cabinet Secretary for Education and Skills gave a statement to Parliament on [7 February](#) that the Government planned to “withhold or recoup” monies from local authorities should the agreed numbers of teacher not be met.

Meals and clothing

Since 2021 there has been an expansion of school meals. This has two elements; the first the expansion of universal free school meals in P4 and P5 with the intention that P6 and P7 would be included in the universal offer this parliamentary session. The second is the provision of “free school meals” in school holidays for pupils who are statutorily eligible for free school meals. Most of the holiday provision is through a voucher or cash system.

Table 6: Spend on school meals

£000s

	LGFS (Workbook LFR03)			Provisional	Budget
	2019-20	2020-21	2021-22	Outturn	Estimate
	2019-20	2020-21	2021-22	2022-23	2023-24
School Meals - Term time	209,893	161,424	217,069	-	-
School Meals - Remote learning		40,861	-	-	-

School Meals - School holidays	-	27,136	27,756	-	-
Total spend	209,893	229,421	244,825	-	-
Income	(63,592)	(20,161)	(37,720)	-	-
Net spend	146,300	209,261	207,105	217,351	232,344

Local government has also agreed to a national minimum school clothing grant. In July 2021, local government and the Scottish Government agreed to a minimum of £120 per eligible primary school pupil and £150 per eligible secondary school pupil.

The table below shows the spend on clothing grants in the past three years of data available from audited accounts. Details on spend on clothing grants is not available in POBE.

Table 7: Clothing grants

	LGFS (Workbook LFR03)		
	2019-20	2020-21	2021-22
Spend (£000s)	17,461	20,578	23,984
Units	157,585	178,597	182,104

Additional support needs

The latest data across Scotland is set out below.

Table 8: Additional Support for Learning (LFR01) 2021-22	£000s
Pre-Primary Education	14,126
Primary Education	101,495
Secondary Education	83,543
Special Education	631,163
Total Schools	830,327

We can see that councils are reporting that £830m is being spent on ASL annually, the majority of this is in Special schools. POBE reports that £866m was spent on ASL in 2022-23 and £878m will be spent in 2023-24.

However, LFR01 also provides financial data for each local authority and several local authorities report £0 expenditure on ASL outwith Special education. This is likely to do with difficulties in apportioning funding on ASL in mainstream settings. The total resource which goes to supporting children's ASN will likely be higher than the figure reported.

The expenditure on supporting children with significant needs can be volatile. The Morgan Review commented on this, saying—

“Expenditure on Additional Support for Learning comprises one of the areas of most unpredictable local authority spend associated with legal entitlements. However, senior figures in public sector finance confirmed that it tends to be overlooked at corporate level in local authorities due to the focus on the other very real challenges of providing adult and older people services.”

Children’s services

The overall Net and Gross spend in Children’s Services is set out in Table 9 below.

Table 9: Children’s Services					£000s
Net Expenditure	LGFS (Workbook LFR03)			Provisional Outturn	Budget Estimate
	2019-20	2020-21	2021-22	2022-23	2023-24
Children's Hearings	590	457	506	743	698
Children & Families	673,594	665,076	690,319	746,862	745,727
Gross Expenditure					
Children's Hearings	907	621	642	-	-
Children & Families	991,292	1,004,987	1,037,617	-	-

Members will be aware that some local authorities’ children’s services are commissioned through the local IJB. Much, but not all of the difference between net and gross spend under Children & Families is due to ‘income’ from IJBs. The total spend on Children and Family social work services is around £1bn.

The relative real terms spend is set out below in Table 10 – this does not include income from IJBs. Again, using an index with 2019-20 being the reference year (100).

Table 10: Real terms changes in Net expenditure on Children’s services					Real terms 2019-20 = 100
	LGFS (Workbook LFR03)			Provisional Outturn	
	2019-20	2020-21	2021-22	2022-23	2023-24
Children's Hearings	100.0	72.9	81.3	112.1	102.7
Children & Families	100.0	92.9	97.1	98.6	96.0

In real terms the expected Net spend on children and families social work services is lower in 2023-24 than 2019-20.

Children and Families social work covers a wide range of activities. The following data are based on 2021-22 figures, gross but net of customer and client receipts.

- Around 30% of the total gross spend is on Support services and Assessment, casework, care management & occupational therapy.
- Another 30% is on accommodation-based Services, which includes care homes, secure accommodation and residential schools
- And around 37% is on community-based services, which includes care at home, adoption services and fostering or family placements.
- The remainder is mainly Self-Directed Support expenditure.

Capital

Local government finance statistics also reports on capital expenditure.

The [publication accompanying the Scottish Local Government Finance Statistics 2021-22](#) explains the definition of the Capital expenditure—

“Capital expenditure is expenditure that creates an asset, it includes the initial costs of acquisition and construction, and costs incurred subsequently to add to, replace part of, or service the asset. Subsequent costs arising from day-to-day services of an asset, known as repairs and maintenance, is **not** capital expenditure. Capital expenditure purchases or constructs the buildings and infrastructure necessary to provide services, such as schools, care homes, flood defences, roads, vehicles, plant and machinery. Due to the nature of capital expenditure, it can fluctuate substantially between years.”

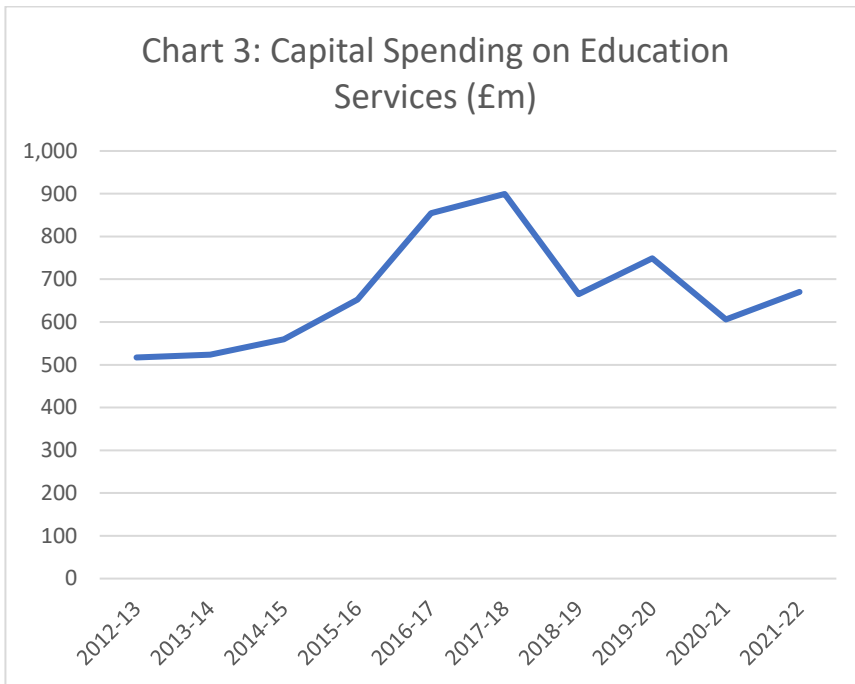
Capital expenditure can be financed by one or more of the following:

- capital grants and contributions;
- borrowing or credit arrangements;
- contributions from capital or revenue reserve funds;
- capital receipts from the sale of assets.

The Scottish Government’s General Capital Grant to local authorities is £608m in 2023-24, up from £511m in 2022-23. Specific capital grants in the Scottish Government Education and Skills budget included £10m for the refurbishment of play parks and £80m to support the expansion of universal free school meals.

The Scottish Government’s [Learning Estate Investment Programme](#) provides additional support to local authorities. This is a £2bn programme with half the costs being met by the Scottish Government. However the Scottish Government’s contribution is to ‘lifecycle and maintenance’ costs of these new schools and local authorities need to fund the building costs.

The chart below shows the total capital expenditure by local authorities on Education Services over the past ten years of audited accounts.



**Ned Sharratt, Senior Researcher (Education, Culture), SPICe Research
14 September 2023**

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