

Costs – National level

Official Statistics of Sweden on pre-school activities,
school-age child care, school and adult education
Part 3, 2004



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Pre-school activities, School-age child care, Pre-school, Open pre-school, Family day-care home, Leisure-time centre, Open leisure-time activity, Pre-school class, Compulsory school, Sami school, Special school, Education for pupils with learning disabilities, Upper secondary school, Municipal adult education, Education for adults with learning disabilities, National Agency for Flexible Learning (CFL), Swedish for immigrants (SFI), Independent supplementary education and Swedish education abroad



Official Statistics of Sweden

Subject words: Statistics, pre-school activities, school-age child care, pre-school, open pre-school, family day-care home, leisure-time centre, open leisure-time activity, pre-school class, compulsory school, Sami school, special school, education for pupils with learning disabilities, upper secondary school, adult education, immigrant tuition, independent supplementary education, schools abroad, children, staff, pupils.

Costs – National level

Official Statistics on pre-school activities, school-age child care, schools and adult education, National Agency for Education

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Skolan i siffror 1997: Del 1, Del 2 och Del 3 (Best. nr 97:279, 97:290, 97:298)

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Scholastic statistics 1996:1 Grades and Education Results, 1996:2 Pupils and teachers, 1996:3 Costs

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Order address:

Fritzes kundservice, S-106 47 Stockholm, Sweden

Phone: +46 (0)8 690 95 76

Fax: +46 (0)8 690 95 50

E-mail: skolverket@fritzes.se

www.skolverket.se

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Preface

The National Agency for Education here presents Costs, the third part of the statistics for the year 2004 regarding pre-school activities, school-age child care, schools and adult education. This is part of the comprehensive national series "Sveriges officiella statistik" [Official Statistics of Sweden]. The statistics are published annually in three parts and cover all types of activity within the National Agency for Education's sphere of responsibility. As of 2004, the Official Statistics of the National Agency for Education will be published exclusively on the Agency's website in Pdf and Excel format. As part of the work to increase access to the National Agency for Education's Official Statistics, the data on educational results for compulsory school and upper secondary school is published on the Agency's website as soon as it has been collated.

The National Agency for Education's statistics on pre-school activities, school-age child care, schools and adult education replace the Statistical Reports which Statistics Sweden published prior to 1995, which presented statistics on children in pre-school activities, school-age child care, pupils in each type of school, teachers and first language tuition etc. Between 1995 and 1997, statistics on pre-school activities and school-age child care were included in the Official Statistics of the National Board of Health and Welfare. Statistics Sweden's school statistics unit was commissioned to produce the statistics presented here.

We are pleased to receive opinions and ideas as to how the Official Statistics on pre-school activities, school-age child care, schools and adult education can be further developed. Please direct general comments and questions about the reports to the follow-up unit of the National Agency for Education, tel. +46 (0)8-527 332 00. For questions about individual statistics, contact should be made first with Statistics Sweden, school statistics, tel +46 (0)19-17 60 00, as they have access to the basic data.

Stockholm, September 2004

Staffan Lundh
Head of Department

Helena Lindman
Education Counsellor

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**The official statistics on pre-school
activities, school-age child care,
schools and adult education**

The official statistics on pre-school activities, school-age child care, schools and adult education

Until 1993/94, Statistics Sweden was responsible for publication of the Official Statistics on pre-school activities, school-age child care, schools and adult education. They were published in "Statistiska Meddelanden" (SM) [the Statistical Reports]. As of the budget year 1994/95, the National Agency for Education assumed responsibility for pre-school activities and child care statistics in conjunction with changes in the division of responsibility for national statistics.

The National Agency for Education has developed a model for publication of the Official Statistics on pre-school activities, school-age child care, schools and adult education. The aim is that the statistics shall

- be up-to-date
- be clearly structured
- describe whole entities
- receive wider distribution

Up until the spring of 1998, school statistics were presented in "Skolan i siffror" [Statistics for Schools]. When, on 1 January 1998, the National Agency for Education took over administrative responsibility and thereby also statistical responsibility for pre-school activities and school-age child care, the publication was expanded to also include statistics in these areas.

From 2004, the National Agency for Education's Official Statistics on pre-school activities, school-age child care, schools and adult education will be published exclusively on the Agency's website.

- In January, part 1 Grades and educational results from the previous school year
- In April/May, part 2 Children, pupils and staff in present school year (measurement day/week during autumn term)
- In September, part 3 The costs of pre-school activities, school-age child care, plus school costs in the previous calendar year

The statistics are presented for each respective area of activity within pre-school activities, school-age child care and each type of school, i.e. pre-school, family day-care homes, leisure-time centres, pre-school classes, compulsory school, Sami school, special school, education for pupils with learning disabilities, upper secondary school, adult secondary education, education for adults with learning disabilities, National Agency for Flexible Learning (up until 31 December 2001 National School for Adults), Swedish for immigrants, independent supplementary education and Swedish education abroad.

Sweden's Official Statistics on pre-school activities, school-age child care, schools and adult education are published on the National Agency for Education's website <http://www.skolverket.se/fakta/statistik/sos/index.shtml>. You will find the publication there in Pdf format as well as the tables in Excel format, each of which can be downloaded separately to your own computer. Sweden's Official Statistics on pre-school activities, school-age child care, schools and adult education present statistics at national level.

The National Agency for Education also presents the Official Statistics for compulsory and upper secondary school in its SIRIS database, which can be found on the Agency's website. SIRIS, the National Agency for Education's Internet-based results and quality information system, contains information at national, municipal and school level about grades and test results, as well as details on the number of teachers and pupils in compulsory and upper secondary school.

SIRIS also contains the analysis tool SALSA. This is a tool that can be used to judge compulsory schools' complete grade results after certain consideration has been given to the pupil composition of the schools.

Statistics for pre-school activities, school-age child care and compulsory school are also presented at county council and municipality level in Sweden's Statistical Databases (SSD), which are run by Statistics Sweden.

Description of the tables

As has already been mentioned, the statistics are reported at national level, and are often supplemented with distribution measurements for municipalities and averages for different groups of municipalities. For each school form, their activities are presented with regard to different types of principal organiser, i.e. those with responsibility for the activities. These may be municipalities, county councils, the state or independent principal organisers. The report is presented in a similar way for all activities within child care and schools.

Each table has explanations and definitions. Information is also given here on how to find equivalent data for previous years.

Distribution measurements for principal organisers

The tables primarily present national figures. However, in several cases it has been deemed interesting to study distribution among a group of principal organisers for various variables. One particular type of table in the report therefore shows maximum value, minimum value, median, quartiles and percentiles for different variables. For an unaccustomed user of statistics, it can be difficult to understand these tables and how to read them. A detailed explanation therefore follows below.

These tables present data on school activities with various principal organisers. *The tables may be described as follows: within each column the principal organisers are ranked according to the variable in question.* The top row shows the value for the principal organiser with the highest value for that variable, i.e. the maximum value. In the same way, the lowest value which occurs is shown on the bottom row of the table, i.e. the *minimum value*.

The percentage rates in the tables' first column, *90 per cent, 75 per cent, 50 per cent, 25 per cent and 10 per cent*, show the proportion of the municipalities with a value for the variable in question that is lower than the value shown in the column for the variable.

In table 3.1 B, for example, on compulsory school resources – expenditure, first column, "Total expenditure", all 290 municipalities have been ranked according to the total expenditure per pupil for each principal organiser. For the principal organiser with the maximum value, the total expenditure is SEK 82,200, while the expenditure per pupil for the principal organiser with the minimum value is SEK 52,600. In the same way, it can be seen that 50 per cent of the municipalities had expenditure lower than SEK 63,500 and 90 per cent of the principal organisers had expenditure lower than SEK 73,200 per pupil and so on.

Since the municipalities are ranked on the basis of the respective variable in the table, these tables can only be read *vertically, i.e. each column separately*. We can continue with table 3.1 B as an example and look at the column "Tuition". A different ranking of the municipalities is used here compared to the column "Total expenditure". This means that the municipality that has the highest total expenditure, the maximum value in the first column, is not necessarily the same municipality as has the highest expenditure for tuition, i.e. the maximum value in the second column. *To emphasise that each column is to be read separately and independently of the other columns, solid lines have been drawn between all the columns in this type of table.*

All principal organisers with expenditure have been included in the calculation of the distribution measurements relating to columns with expenditure data.

With regard to the tables relating to upper secondary school, municipal adult education and education for adults with learning disabilities, calculation is affected by the local authority associations (upper secondary associations) that exist for these types of school. In these tables, the upper secondary associations have been included in the calculation of the distribution measurements, but the municipalities which are members of the upper secondary associations are not included. The costs of individual programmes in upper secondary school are in some cases listed for the relevant municipality. Principal organisers whose values for one or more variables are for some reason too uncertain to be shown are not included in the calculation for the respective variable.

Averages for municipality groups

Another way of showing how the value of a variable can vary for different municipalities is to group similar municipalities with each other and show the average for each group. We have used the Swedish Association of Local Authorities' grouping of municipalities in the following groups:

- big cities
- suburban municipalities
- larger towns
- medium-sized towns
- industrial municipalities
- rural municipalities
- sparsely-populated municipalities
- other larger municipalities
- other smaller municipalities

The grouping is based on details of the municipalities' population, location, population density, inhabitants per square kilometre and commercial and industrial structure. A detailed description of the criteria used can be found in Appendix 3.

The calculation of the averages for municipality groups includes those municipalities which have the type of school in question. This calculation method applies to all types of school. The municipality group averages for calculations of expenditure per pupil are weighted, i.e. expenditure for the variable is totalled for all the municipalities in the municipality group and divided by the corresponding number of pupils.

With regard to the tables relating to *upper secondary school, municipal adult education and education for adults with learning disabilities*, calculation is affected by the *local authority associations* that exist for these types of school. In the row "All municipalities", all municipalities where the type of school exists are included, as well as the local authority associations. In the figures for municipality groups, neither the local authority associations nor the municipalities belonging to them are included.

Key to symbols

The following symbols are used in the tables:

- 0 means does not exist, or only to such a small extent that the result after rounding off is 0.
- . means not applicable.
- .. means data much too uncertain. Used if the data is incomplete or is missing due to missing data or if it is deemed to be of poor quality.
or
the data is not shown due to the number of units in the reported group being fewer than three and the data being considered sensitive.
- 1) means special explanation can be found together with explanations and definitions in the tables.

Quality matters etc.

In Appendix 1, "Data reliability", Statistics Sweden describes how the data has been collected, comparability with previous years' statistics and, finally, shows the quality of different types of data. Many important comments on the statistics, which are essential for their interpretation, can be found there. We therefore recommend that readers make good use of this Appendix!

Additional Statistics on pre-school activities, school-age child care, schools and adult education

Other publications from the National Agency for Education:

"Comparative figures for pre-school activities, school-age child care, schools and adult education" have been published annually since 1993 and consist mainly of a number of tables showing comparative figures per municipality, county council or group of independent schools. Part 1, published in April, contains data on children, pupils, staff and educational results and part 2, which is published in September, contains information on costs. As of 2004, these reports will only be published on the National Agency for Education's website. The target group for these publications is primarily principal organisers.

"Descriptive data on pre-school activities, school-age child care, schools and adult education" provides a clear verbal and statistical description of pre-school activities, child care and all types of school. It has been published annually since autumn 1992. The report, which provides national statistics for all forms of activity, is a complement to the National Agency for Education's presentation of its Official Statistics. The publication can also be used by a wider target group, perhaps mainly people, organisations etc. which do not work directly within the pre-school/school-age child care and school sectors but which require a clear description of all or parts of the fields. The report provides clear descriptions of all forms of activity, mainly at national level. There is a mixture of both text and tables. The reports from 2000 and 2003 are available in English.

"Descriptive data on pre-school activities, school-age child care, schools and adult education", like other National Agency for Education publications, can be ordered from:

Fritzes kundservice
106 47 Stockholm, Sweden
Phone +46 (0)8-690 95 76
Fax +46 (0)8-690 95 50
e-mail: skolverket@fritzes.se

The National Agency for Education presents its reports on its website, along with short summaries.

Statistics Sweden's publications

Statistics Sweden's *"Statistiska meddelanden, serie U"* [Statistical Reports, series U] contains statistics about the educational system. Information includes follow-up studies of those attending compulsory and upper secondary schools, municipal adult education, folk high schools as well as universities and colleges. There are also statistics on universities and colleges, e.g. regarding students, researchers, staff, finances, student grants etc. Plus there is information on costs related to the educational system as a whole. Prior to 1995, statistics were also presented on pupils, teachers, grades etc. in those types of school covered by the publication in question in Statistical Reports, series U.

"Utbildningsstatistisk årsbok" [Yearbook of Educational Statistics] contains a broad presentation of statistics on the entire educational system from pre-school to university and college. The yearbook also lists international statistics. The dif-

ferent types of activities are described using text, diagrams and tables. The most recent complete Yearbook of Educational Statistics was published in autumn 2001, but a new edition will be published in December 2004. A table appendix to the yearbook is published annually on the website of Statistics Sweden.

"Fickskolan" [The Pocket School] is another publication covering all types of school. It offers a pocket-sized summary of statistics on all forms of activity. "The Pocket School" is published in Swedish, English, French and German versions. The latest English version was published in autumn 2003 and the latest Swedish version in spring 2004, while the most recent French and German versions were published in spring 2001.

Sweden's Statistical Databases, which are continually being developed, contain Official Statistics of Sweden from the authorities responsible for statistics which have chosen to publish by this method. Since 1 January 2000, access to the databases has been free of charge. The databases can be accessed via Statistics Sweden's website at www.scb.se.

The above publications can be ordered from:

SCB

Publikationstjänst

701 89 Örebro, Sweden

Phone +46 (0)19-17 68 00

Fax +46 (0)19-17 64 44

e-mail: publ@scb.se

or

Statistics Sweden's website at www.scb.se

The statistics can be processed further and extracted as tables on paper or disc and be shown at different levels - school, school management district, municipality and county council. These statistics are produced to order. Contact:

SCB

Skolstatistik

701 89 Örebro, Sweden

Phone +46 (0)19-17 60 00

Fax +46 (0)19-17 70 82

e-mail: skolstatistik@scb.se

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PRE-SCHOOL ACTIVITIES AND SCHOOL-AGE CHILD CARE – RESOURCES – EXPENDITURE

Table 1.1: Expenditure for pre-school activities and school-age child care 2003

Pre-school activities and school-age child care plus their component activities	Total expenditure	of which				Level of financing via fees (%) (under municipal management)
		Municipal expenditure for privately run activities	Expenditure on activities under municipal management			
			Total expenditure	of which		
				Premises (under municipal management)	Staff costs (under municipal management)	
Pre-school activities and school-age child care						
Total, SEK thousand	46 461 657	.	.	.	.	10
Proportion (%)	100	.	.	.	.	.
Expenditure per enrolled child, SEK ¹⁾	63 500	61 400	62 500	.	47 200	.
Pre-school						
Total, SEK thousand	32 613 018	4 548 409	27 789 507	3 767 842	20 904 069	8
Proportion (%)	100	14	100	14	75	.
Expenditure per enrolled child, SEK	93 400	76 900	95 900	13 000	72 100	.
Family day-care home						
Total, SEK thousand	3 067 516	254 032	2 806 854	.	2 351 290	10
Proportion (%)	100	8	100	.	84	.
Expenditure per enrolled child, SEK	71 900	65 900	72 000	.	60 300	.
Leisure-time centre						
Total, SEK thousand	10 331 548	699 143	9 572 156	1 388 563	7 084 295	15
Proportion (%)	100	7	100	15	74	.
Expenditure per enrolled child, SEK	30 400	26 300	30 500	4 400	22 600	.
Open pre-school						
Total, SEK thousand	288 677	.	.	.	.	.
Proportion (%)	100	.	.	.	.	.
Open leisure-time activities for 10-12 yr olds						
Total, SEK thousand	160 898	.	.	.	.	.
Proportion (%)	100	.	.	.	.	.

Explanations and definitions

The table shows expenditure for 2003.

- * Total expenditure Total expenditure relates to the cost of activities under municipal management and municipal grants to private providers.
- Municipal expenditure on privately run activities Municipal expenditure on payment to private providers.
- Total expenditure on activities under municipal management Total municipal expenditure on activities run by the municipality.
- Premises (municipal management) Municipal premises costs for child care under municipal management.
- Staff costs (under municipal management) Municipal staff costs for child care under municipal management.
- Level of financing via fees (%) (under municipal management) Fees refers to all external fees paid by parents. The level of financing via fees states how large a proportion of the total cost of municipal child care activities is financed via fees.
- * Expenditure per enrolled child The cost divided by the average number of children enrolled in each activity on 15 October 2002 and 15 October 2003.

¹⁾ Expenditure per enrolled child does not include the cost of open pre-school or open leisure-time activities as there are no children enrolled in these activities.

Most recent publication: The National Agency for Education's report no. 234.

Table 1.2 A: Principal organiser's expenditure per child 2003, distribution measurements

Distribution measurements municipalities	Total expenditure	Activities under municipal management			
		Total expenditure	of which		Level of financing via fees (%)
			Premises	Staff costs	
Max	135 601	146 949	32 895	101 026	18,0
90%	106 478	109 350	13 396	77 722	10,0
75%	99 670	102 264	12 707	69 854	9,0
50%	92 689	95 068	13 268	61 350	8,0
25%	86 895	89 000	12 149	55 332	7,0
10%	81 309	83 247	11 218	49 700	6,0
Min	64 010	64 984	6 963	35 393	2,0

For explanation of distribution measurements, see page 8.

Table 1.2 B: Principal organiser's expenditure per child 2003, averages for municipality groups

Municipality groups	Total expenditure	Activities under municipal management			
		Total expenditure	of which		Level of financing via fees (%)
			Premises	Staff costs	
All municipalities	93 448	95 864	12 998	62 334	7,8
Big cities	98 407	100 805	12 636	68 017	7,0
Suburban municipalities	91 143	94 203	13 449	58 636	9,2
Larger towns	92 561	95 201	13 297	62 334	7,5
Medium-sized towns	92 397	94 409	13 392	60 564	7,5
Industrial municipalities	92 645	94 016	12 059	62 033	8,0
Rural municipalities	89 425	92 527	12 287	60 082	8,0
Sparsely-populated municipalities	100 976	103 871	13 151	68 520	6,9
Other larger municipalities	93 598	95 865	13 194	61 174	8,1
Other smaller municipalities	93 055	95 554	11 475	62 513	8,1

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The table shows expenditure for 2003.

- * Total expenditure Total expenditure relates to the cost of pre-schools under municipal management and municipal grants to private providers.
- * Total expenditure on activities under municipal management Total municipal expenditure on pre-schools run by the municipality.
 - Premises Municipal premises costs for pre-schools under municipal management.
 - Staff costs Municipal staff costs for pre-schools under municipal management.
 - Level of financing via fees (%) Fees refers to all external fees paid by parents. The level of financing via fees states how large a proportion of the total cost of municipal pre-school activities is financed via fees.
- * Expenditure per enrolled child The cost divided by the average number of children enrolled in pre-school on 15 October 2002 and 15 October 2003.

Most recent publication: The National Agency for Education's report no. 234.

Table 1.3 A: Principal organiser's expenditure per child 2003, distribution measurements

Distribution measurements municipalities	Total expenditure	Activities under municipal management		
		Total expenditure	of which Staff costs	Level of financing via fees (%)
Max	166 585	166 585	139 397	21,0
90%	92 348	92 707	74 200	13,0
75%	79 418	80 590	67 941	12,0
50%	72 183	72 682	60 594	10,0
25%	64 958	64 816	53 820	9,0
10%	56 135	56 967	48 803	7,2
Min	22 777	22 777	18 134	2,0

For explanation of distribution measurements, see page 8.

Table 1.3 A: Principal organiser's expenditure per child 2003, averages for municipality groups

Municipality groups	Total expenditure	Activities under municipal management		
		Total expenditure	of which Staff costs	Level of financing via fees (%)
All municipalities	71 909	72 030	60 339	10,1
Big cities	82 459	88 504	69 812	8,1
Suburban municipalities	74 899	75 836	63 409	10,9
Larger towns	71 017	71 452	61 175	9,8
Medium-sized towns	68 264	68 429	57 031	10,5
Industrial municipalities	71 654	71 827	60 688	10,6
Rural municipalities	70 864	70 843	60 317	9,6
Sparsely-populated munic.	73 825	73 573	60 839	8,5
Other larger municipalities	68 513	68 688	56 265	10,0
Other smaller municipalities	69 423	69 395	58 639	10,2

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The table shows expenditure for 2003.

- * Total expenditure
Total expenditure relates to the cost of family day-care homes under municipal management and municipal grants to private providers.
 - * Total expenditure on activities under municipal management
Total municipal expenditure on family day-care homes run by the municipality.
 - Staff costs
Municipal staff costs for family day-care homes under municipal management.
 - Level of financing via fees (%)
Fees refers to all external fees paid by parents. The level of financing via fees states how large a proportion of the total cost of municipal family day-care homes is financed via fees.
 - * Expenditure per enrolled child
The cost divided by the average number of children enrolled in family day-care homes on 15 October 2002 and 15 October 2003.
- Most recent publication:** The National Agency for Education's report no. 234.

Table 1.4 A: Principal organiser's expenditure per child 2003, distribution measurements

Distribution measurements municipalities	Total expenditure	Activities under municipal management			
		Total expenditure	of which		Level of financing via fees (%)
			Premises	Staff costs	
Max	47 979	52 424	12 385	40 891	27,0
90%	39 270	39 694	7 078	29 397	19,3
75%	35 122	35 077	5 757	26 473	17,0
50%	30 527	30 748	3 942	23 127	15,0
25%	26 862	27 046	2 798	19 850	13,0
10%	22 689	22 807	1 518	17 018	11,0
Min	7 501	7 501	73	6 226	7,0

For explanation of distribution measurements, see page 8.

Table 1.4 B: Principal organiser's expenditure per child 2003, averages for municipality groups

Municipality groups	Total expenditure	Activities under municipal management			Level of financing via fees (%)
		Total expenditure	of which		
			Premises	Staff costs	
All municipalities	30 353	30 483	4 422	22 560	15,1
Big cities	32 951	32 878	3 082	24 052	16,2
Suburban municipalities	30 188	30 440	5 577	21 635	17,7
Larger towns	28 419	28 692	4 466	21 561	14,2
Medium-sized towns	29 866	30 002	4 151	22 555	14,5
Industrial municipalities	30 615	30 643	4 060	23 590	14,1
Rural municipalities	32 657	32 829	4 790	24 227	13,9
Sparsely-populated munic.	32 608	32 685	4 271	24 686	11,1
Other larger municipalities	30 979	31 351	4 868	22 972	14,0
Other smaller municipalities	31 077	31 137	4 051	23 261	13,3

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The table shows expenditure for 2003.

- * Total expenditure
Total expenditure relates to the cost of leisure-time centres under municipal management and municipal grants to private providers.
- * Total expenditure on activities under municipal management
Total municipal expenditure on leisure-time centres run by the municipality.
 - Premises
Municipal premises costs for leisure-time centres under municipal management.
 - Staff costs
Municipal staff costs for leisure-time centres under municipal management.
 - Level of financing via fees (%)
Fees refers to all external fees paid by parents. The level of financing via fees states how large a proportion of the total cost of leisure-time centre activities is financed via fees.
- * Expenditure per enrolled child
The cost divided by the average number of children enrolled in leisure-time centres on 15 October 2002 and 15 October 2003.

Most recent publication: The National Agency for Education's report no. 234.

Table 2.1 A: Principal organiser's expenditure 2003

Principal organiser	Total expenditure	of which	
		Premises	Staff costs
All principal organisers ¹⁾			
Total, SEK thousand	3 937 337	657 341	2 664 810
Proportion (%)	100,0	17,9	67,7
Expenditure per pupil, SEK	43 600	7 300	29 500
Municipality			
Total, SEK thousand	3 675 770	596 056	2 502 737
Proportion (%)	100,0	16,2	68,1
Expenditure per pupil, SEK	43 300	7 000	29 500
Independent schools			
Total, SEK thousand	249 861 ²⁾	59 140	154 814
Proportion (%)	100,0	23,7	62,0
Expenditure per pupil, SEK	47 300	11 200	29 300
International schools			
Total, SEK thousand	11 706	2 145	7 259
Proportion (%)	100,0	18,3	62,0
Expenditure per pupil, SEK	58 000	10 600	35 900

Table 2.1 B: Principal organiser's expenditure per pupil 2003, distribution measurements

Distribution measurements municipalities	Total expenditure	Premises	Staff costs
Max	86 000	26 200	73 100
90%	60 600	12 700	41 500
75%	51 700	10 400	36 600
50%	44 400	7 000	29 100
25%	35 000	4 900	23 300
10%	29 100	2 400	19 000
Min	11 000	0	5 300

Distribution measurements independent schools	Total expenditure	Premises	Staff costs
Max	151 700	64 000	146 700
90%	77 300	18 400	50 200
75%	56 800	13 600	36 200
50%	44 100	9 500	27 600
25%	33 700	6 000	21 200
10%	27 100	3 700	15 500
Min	9 500	0	6 400

For explanation of distribution measurements, see page 8.

Table 2.1 C: Principal organiser's expenditure 2003, averages for municipality groups and specialisations at independent schools

	Total expenditure	of which	
		Premises	Staff costs
Municipality groups			
All municipalities	43 300	7 000	29 500
Big cities	48 000	2 100	31 500
Suburban municipalities	38 900	7 400	27 000
Larger towns	42 300	8 600	29 000
Medium-sized towns	43 600	7 500	30 500
Industrial municipalities	41 800	6 900	29 500
Rural municipalities	45 900	7 600	29 100
Sparsely-populated munic.	52 100	8 900	34 300
Other larger municipalities	45 200	8 300	29 200
Other smaller municipalities	44 600	6 700	31 200

For explanation of municipality groups, see Appendix 3.

	Total expenditure	of which	
		Premises	Staff costs
Specialisations at independent schools			
All	47 300	11 200	29 300
General	49 900	12 800	30 100
Special education	44 200	9 900	27 900
Faith	45 400	9 800	26 200
Linguistic/ethnic	47 200	11 100	30 900
Special subject profile	51 300	10 200	37 900
Other specialisations	.	.	.

Explanations and definitions

The table shows expenditure for 2003.

* Total expenditure The total expenditure for municipal schools refers to expenditure on activities under municipal management and the costs for international and independent schools.

- Premises Premises costs for pre-school classes.

- Staff costs Staff costs for pre-school classes.

* Expenditure per enrolled child The cost divided by the average number of children enrolled in pre-school classes on 15 October 2002 and 15 October 2003.

¹⁾ The sum does not include municipalities' payments to private providers. This means that the expenditure on private activities run by principal organisers other than independent schools is not reported.

²⁾ The total expenditure does not include SEK 8,148,000 relating to newly started pre-school classes, i.e. those which started operating some time in 2003, or SEK 1,236,000 relating to closed independent pre-school classes, i.e. those which ceased operating during 2003.

Most recent publication: The National Agency for Education's report no. 234.

Table 3.1 A: Principal organiser's expenditure 2003

Principal organiser	Total expenditure	of which			
		Tuition	Premises fixtures and fittings	School meals	Teaching materials equipment school libraries
All principal organisers 1)					
Total, SEK thousand	68 328 027 ^{2) 3)}	35 103 100	13 306 874	4 047 060	2 725 939
Proportion (%)	100,0	51,4	19,5	5,9	4,0
Expenditure per pupil, SEK	64 800	33 300	12 600	3 800	2 600
Municipality					
Total, SEK thousand	64 210 967	32 933 963	12 513 081	3 752 321	2 497 896
Proportion (%)	100,0	51,3	19,5	5,8	3,9
Expenditure per pupil, SEK	64 700	33 200	12 600	3 800	2 500
Sami school					
Total, SEK thousand	30 880 ²⁾	9 681	7 821	2 583	1 332
Proportion (%)	100,0	31,4	25,3	8,4	4,3
Expenditure per pupil, SEK	91 900	28 800	23 300	7 700	4 000
Independent schools¹⁾					
Total, SEK thousand	3 964 929 ³⁾	2 091 341	765 858	284 611	217 802
Proportion (%)	100,0	52,7	19,3	7,2	5,5
Expenditure per pupil, SEK	66 300	35 000	12 800	4 800	3 600
International schools					
Total, SEK thousand	97 205	56 875	15 663	6 341	7 134
Proportion (%)	100,0	58,5	16,1	6,5	7,3
Expenditure per pupil, SEK	66 600	39 000	10 700	4 300	4 900
National boarding schools					
Total, SEK thousand	24 045	11 239	4 452	1 203	1 775
Proportion (%)	100,0	46,7	18,5	5,0	7,4
Expenditure per pupil, SEK	86 200	40 300	16 000	4 300	6 400

Table 3.1 A cont.: Principal organiser's expenditure 2003

	<i>of which</i>		Income from pupil fees
	Pupil welfare	Other	
Principal organiser			
All principal organisers 1)			
Total, SEK thousand	1 452 470	11 692 479	52 449
Proportion (%)	2,1	17,1	0,1
Expenditure per pupil, SEK	1 380	11 100	900
Municipality			
Total, SEK thousand	1 385 700	11 127 901	.
Proportion (%)	2,2	17,3	.
Expenditure per pupil, SEK	1 400	11 200	.
Sami school			
Total, SEK thousand	35	9 428 ⁴⁾	.
Proportion (%)	0,1	30,5	.
Expenditure per pupil, SEK	100	28 100	.
Independent schools ¹⁾			
Total, SEK thousand	64 630	540 687	3 745
Proportion (%)	1,6	13,6	0,1
Expenditure per pupil, SEK	1 080	9 000	100
International schools			
Total, SEK thousand	1 479	9 713	46 099
Proportion (%)	1,5	10,0	47,4
Expenditure per pupil, SEK	1 010	6 700	31 600
National boarding schools			
Total, SEK thousand	626	4 750	2 604
Proportion (%)	2,6	19,8	10,8
Expenditure per pupil, SEK	2 240	17 000	9 300

Table 3.1 B: Principal organiser's expenditure per pupil 2003, distribution measurements

Distribution measurements municipalities	Total expenditure	Tuition	Premises fixtures and fittings	School meals	Teaching materials equipment school libraries
Max	82 200	54 800	23 300	6 600	4 700
90%	73 200	37 600	15 100	5 100	3 400
75%	68 200	34 800	13 500	4 500	2 800
50%	63 500	32 300	11 800	3 900	2 300
25%	59 600	30 600	10 400	3 500	1 900
10%	57 100	29 200	9 300	3 100	1 600
Min	52 600	22 500	4 600	1 800	800

Distribution measurements independent schools ¹⁾	Total expenditure	Tuition	Premises fixtures and fittings	School meals	Teaching materials equipment school libraries
Max	682 300	425 700	104 000	37 600	60 600
90%	117 800	71 800	22 800	7 800	7 600
75%	74 600	41 500	15 400	6 100	4 600
50%	62 400	33 800	11 200	4 800	3 100
25%	54 900	28 600	8 300	3 800	2 200
10%	48 100	23 800	5 700	3 100	1 500
Min	32 400	4 300	900	0	300

For explanation of distribution measurements, see page 8.

Distribution measurements municipalities	Pupil welfare	Other
Max	6 200	32 300
90%	1 950	16 300
75%	1 570	13 300
50%	1 300	11 200
25%	1 090	9 300
10%	950	7 600
Min	590	1 700

Distribution measurements independent schools ¹⁾	Pupil welfare	Other
Max	88 330	294 900
90%	2 320	21 100
75%	1 150	12 400
50%	680	6 900
25%	310	4 000
10%	60	2 500
Min	0	0

Income from pupil fees
110 100
0
0
0
0
0
0

Table 3.1 C: Principal organiser's expenditure per pupil 2003, averages for municipality groups and specialisations at independent schools

	Total expenditure	of which		
		Tuition	Premises fixtures and fittings	School meals
Municipality groups				
All municipalities	64 700	33 200	12 600	3 800
Big cities	73 900	38 400	16 000	3 600
Suburban municipalities	64 900	32 300	13 100	3 800
Larger towns	63 300	32 800	12 100	3 600
Medium-sized towns	61 600	31 500	11 800	3 700
Industrial municipalities	62 500	32 700	11 000	4 100
Rural municipalities	63 200	32 600	11 900	3 800
Sparsely-populated municipalities	73 100	36 600	14 400	4 700
Other larger municipalities	62 100	31 200	12 000	4 000
Other smaller municipalities	63 600	32 500	11 500	4 100

For explanation of municipality groups, see Appendix 3.

	Total expenditure	of which		
		Tuition	Premises fixtures and fittings	School meals
Specialisations at independent schools ¹⁾				
All	66 300	35 000	12 800	4 800
General	65 100	32 600	13 800	4 700
Special education	62 000	34 100	11 400	4 800
Faith	65 300	35 300	11 500	4 700
Linguistic/ethnic	75 200	41 200	13 200	4 300
Special subject profile	65 700	35 100	12 900	4 900
Other specialisations	290 200	167 100	33 200	9 400

Explanations and definitions

The tables show expenditure for the principal organiser's schools.

All expenditure data relates to the calendar year 2003. For independent schools whose financial year does not coincide with the calendar year, the expenditure is adjusted to 2003 price levels. The expenditure for independent schools only includes those schools which started operating before 1 January 2003 and which have been operating for a whole year.

Total expenditure	The total expenditure includes expenditure on tuition, premises, fixtures and fittings, school meals, teaching materials, equipment, school libraries, pupil welfare and other costs. Municipal expenditure on school transport is not included, but is listed in table 3.2 A.
- Tuition	Costs, primarily salaries, for all teaching and timetabled activities plus salary costs for teachers during in-service training and salary costs for any substitute teachers.
- Premises, fixtures and fittings	Expenditure on schools' own and rented premises, including fixtures and fittings and capital costs, plus operational costs such as heating and maintenance.
- School meals	Expenditure on school meal provision and cafeterias. Premises costs are not included.
- Teaching materials, equipment and school libraries	Expenditure on teaching materials, including fiction and non-fiction textbooks, equipment incl. capital and service costs etc. plus school library costs such as book purchases and salary costs.
- Pupil welfare	Expenditure on school doctors, school nurses, school counsellors and school psychologists (also includes the cost of outsourced services).
- Other	All other costs which are not included in the types of expenditure above, e.g. study and careers advice, school management, administration and the costs of in-service training, such as course fees (excl. salary costs).

Table 3.1 C cont.: Principal organiser's expenditure per pupil 2003, averages for municipality groups and specialisations at independent schools

	<i>of which</i>			
	Teaching materials equipment school libraries	Pupil welfare	Other	
Municipality groups				
All municipalities	2 500	1 400	11 200	
Big cities	3 400	1 500	11 100	
Suburban municipalities	2 300	1 480	11 900	
Larger towns	2 300	1 290	11 100	
Medium-sized towns	2 500	1 270	10 700	
Industrial municipalities	2 500	1 510	10 700	
Rural municipalities	2 400	1 340	11 100	
Sparsely-populated municipalities	2 600	1 750	13 000	
Other larger municipalities	2 500	1 310	11 100	
Other smaller municipalities	2 100	1 560	11 900	
Specialisations at independent schools ¹⁾	<i>of which</i>			Income from pupil fees
	Teaching materials equipment school libraries	Pupil welfare	Other	
All	3 600	1 080	9 000	100
General	4 100	1 020	8 900	0
Special education	3 000	1 020	7 700	0
Faith	3 100	1 050	9 700	100
Linguistic/ethnic	3 200	950	12 400	200
Special subject profile	4 400	1 160	7 300	200
Other specialisations	10 500	9 000	61 000	0

Explanations and definitions (cont.)

- * Income from pupil fees Total income from pupil fees divided by the total number of pupils.
- * Expenditure per pupil The cost divided by:
 - municipal The average of the number of pupils on 15 October 2002 and 15 October 2003.
 - Sami school The average of the number of pupils on 15 October 2002 and 15 October 2003 incl. pupils integrated in compulsory school.
 - independent The average of the number of pupils on 15 October 2002 and 15 October 2003. However, for independent schools with a financial year other than the calendar year, the pupil numbers relate to 15 October 2002.
- * Proportion (%) Proportion (%) of the total expenditure.

¹⁾ Prior to 1999, data on international schools and national boarding schools was also included here, which affects comparability with the figures for previous years.

²⁾ The total expenditure does not include expenditure on school transport and pupil accommodation. The cost amounted to SEK 4,600 per pupil for the calendar year 2003.

³⁾ The total expenditure does not include SEK 115,527,000 relating to newly started independent compulsory schools, i.e. schools which started operating some time in 2003. The expenditure also does not include SEK 15,365,000 relating to closed independent compulsory schools, i.e. those which ceased operating during 2003.

⁴⁾ For Sami schools, the data also includes purchase of activities from municipalities at SEK 4,800 per pupil, i.e. a total of SEK 1,617,000.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 3.2 A: Home municipality's expenditure 2003

	Total expenditure	Payments to other municipalities	Payments to independent principal organisers	School transport
Total, SEK thousands	70 029 356	791 977	3 645 418	2 038 194
Proportion (%)	100,0	1,1	5,2	2,9
Expenditure per pupil, SEK	66 400	70 600	57 600	1 930
No. of pupils	1 053 867	11 211	63 325	1 053 867

Table 3.2 B: Home municipality's expenditure per pupil 2003, distribution measurements for municipalities

Distribution measurements municipalities	Total expenditure	Payments to other municipalities	Payments to independent principal organisers	School transport
Max	87 300	353 000	186 900	8 530
90%	77 400	120 400	85 400	5 210
75%	71 600	87 400	63 000	3 890
50%	65 900	68 100	55 800	2 690
25%	62 600	57 300	50 200	1 790
10%	59 400	51 000	44 400	1 150
Min	54 800	20 000	16 500	90

For explanation of distribution measurements, see page 8.

Table 3.2 C: Home municipality's expenditure per pupil 2003, averages for municipality groups

Municipality groups	Total expenditure	Payments to other municipalities	Payments to independent principal organisers	School transport
All municipalities	66 400	70 600	57 600	1 930
Big cities	72 500	59 300	61 500	190
Suburban municipalities	65 400	75 300	56 000	900
Larger towns	65 000	83 300	56 900	1 790
Medium-sized towns	63 800	67 900	53 800	2 210
Industrial municipalities	65 200	70 400	52 500	2 650
Rural municipalities	67 100	62 900	56 500	3 920
Sparsely-populated munic.	78 300	74 700	71 400	5 060
Other larger municipalities	65 400	70 300	55 900	3 030
Other smaller municipalities	67 100	63 300	55 100	3 660

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The tables show expenditure for pupils registered in the municipality. All expenditure data relates to the calendar year 2003. The number of pupils stated in the table corresponds to the number of pupils for whom payment has been made. With regard to school transport, the costs have been spread across all pupils registered in the municipalities.

* Total expenditure	The total expenditure includes expenditure on tuition, premises, fixtures and fittings, school meals, teaching materials, equipment, school libraries, pupil welfare, school transport and other costs. As can be seen, the cost of school transport is included, in contrast to the reporting of the principal organiser's expenditure. In addition, expenditure on the purchase of activities from independent schools, the state and other municipalities has been added and income from pupils from other municipalities has been deducted.
- Payments to other municipalities	Total payment for pupils in another municipality's compulsory school.
- Payments to independent principal organisers	Total payment for pupils in independent schools.
- School transport	Municipal cost of school transport.
* Total expenditure per pupil	The total cost to the home municipality divided by the number of compulsory school pupils registered in the municipality.
* Payment per pupil in other municipalities	Total payment to other municipalities divided by the average number of pupils registered in the municipality on 15 October 2002 and 15 October 2003 for whom payment has been made.
* Payment per pupil to indep. principal organisers	Total payment to independent schools divided by the average number of pupils registered in the municipality on 15 October 2002 and 15 October 2003 for whom payment has been made.
* Cost per pupil of school transport	The municipal cost of school transport divided by the average number of compulsory school pupils registered in the municipality on 15 October 2002 and 15 October 2003.
* Proportion (%)	Proportion (%) of the total expenditure.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 4.1: Principal organiser's expenditure 2003

Type of school School	No. of pupils	Total expenditure ¹⁾	of which		
			Tuition	Premises fixtures and and fittings	Teaching materials equipment school libraries
All special schools	730				
Total, SEK thousand		444 569	154 384	63 677	5 118
Proportion (%)		100,0	34,7	14,3	1,2
Expenditure per pupil, SEK		609 000	211 500	87 200	7 000
Regional schools for the deaf and hearing impaired					
<i>of which</i>					
Birgittaskolan, Örebro	190				
Total, SEK thousand		76 250	31 371	11 745	1 217
Proportion (%)		100,0	41,1	15,4	1,6
Expenditure per pupil, SEK		402 400	165 500	62 000	6 400
Kristinaskolan, Härnösand ²⁾	72				
Total, SEK thousand		46 542	15 797	6 295	518
Proportion (%)		100,0	33,9	13,5	1,1
Expenditure per pupil, SEK		650 900	220 900	88 000	7 200
Manillaskolan, Stockholm ²⁾	141				
Total, SEK thousand		54 059	20 922	11 445	243
Proportion (%)		100,0	38,7	21,2	0,4
Expenditure per pupil, SEK		383 400	148 400	81 200	1 700
Vänerskolan, Vänersborg	76				
Total, SEK thousand		40 973	14 523	7 353	181
Proportion (%)		100,0	35,4	17,9	0,4
Expenditure per pupil, SEK		539 100	191 100	96 800	2 400
Östervångsskolan, Lund ²⁾	84				
Total, SEK thousand		41 979	16 576	6 760	985
Proportion (%)		100,0	39,5	16,1	2,3
Expenditure per pupil, SEK		499 800	197 300	80 500	11 700
National school					
Åsbackaskolan, Gnesta ^{2) 3)}	60				
Total, SEK thousand		73 744	22 959	7 155	334
Proportion (%)		100,0	31,1	9,7	0,5
Expenditure per pupil, SEK		1 239 400	385 900	120 300	5 600
Resource centre					
Resource centre - sight, Örebro ⁴⁾	32				
Total, SEK thousand		52 678	14 379	5 467	1 477
Proportion (%)		100,0	27,3	10,4	2,8
Expenditure per pupil, SEK		1 672 300	456 500	173 600	46 900
Resource centre - speech and language, Sigtuna ⁵⁾	77				
Total, SEK thousand		58 344	17 857	7 457	163
Proportion (%)		100,0	30,6	12,8	0,3
Expenditure per pupil, SEK		757 700	231 900	96 800	2 100

Table 4.1 cont.: Principal organiser's expenditure 2003

Type of school School	of which				
	School meals	Pupil accommodation	School transport and travel expenses	Pupil welfare	Other
All special schools					
Total, SEK thousand	14 220	79 178	34 403	14 450	79 139
Proportion (%)	3,2	17,8	7,7	3,3	17,8
Expenditure per pupil, SEK	19 500	108 500	47 100	19 800	108 400
Regional schools for the deaf and hearing impaired					
<i>of which</i>					
Birgittaskolan, Örebro					
Total, SEK thousand	1 981	8 050	4 318	1 645	15 923
Proportion (%)	2,6	10,6	5,7	2,2	20,9
Expenditure per pupil, SEK	10 500	42 500	22 800	8 700	84 000
Kristinaskolan, Härnösand ²⁾					
Total, SEK thousand	1 441	8 903	2 986	997	9 605
Proportion (%)	3,1	19,1	6,4	2,1	20,6
Expenditure per pupil, SEK	20 200	124 500	41 800	13 900	134 300
Manillaskolan, Stockholm ²⁾					
Total, SEK thousand	1 909	147	4 665	1 439	13 289
Proportion (%)	3,5	0,3	8,6	2,7	24,6
Expenditure per pupil, SEK	13 500	1 000	33 100	10 200	94 200
Vänerskolan, Vänersborg					
Total, SEK thousand	1 743	6 285	2 448	1 134	7 306
Proportion (%)	4,3	15,3	6,0	2,8	17,8
Expenditure per pupil, SEK	22 900	82 700	32 200	14 900	96 100
Östervångsskolan, Lund ²⁾					
Total, SEK thousand	1 335	3 655	2 015	1 139	9 514
Proportion (%)	3,2	8,7	4,8	2,7	22,7
Expenditure per pupil, SEK	15 900	43 500	24 000	13 600	113 300
National school					
Åsbackaskolan, Gnesta ^{2) 3)}					
Total, SEK thousand	2 137	18 908	9 323	2 304	10 624
Proportion (%)	2,9	25,6	12,6	3,1	14,4
Expenditure per pupil, SEK	35 900	317 800	156 700	38 700	178 600
Resource centre					
Resource centre - sight, Örebro ⁴⁾					
Total, SEK thousand	1 863	18 216	2 669	2 535	6 072
Proportion (%)	3,5	34,6	5,1	4,8	11,5
Expenditure per pupil, SEK	59 100	578 300	84 700	80 500	192 800
Resource centre - speech and language, Sigtuna ⁵⁾					
Total, SEK thousand	1 811	15 014	5 979	3 257	6 806
Proportion (%)	3,1	25,7	10,2	5,6	11,7
Expenditure per pupil, SEK	23 500	195 000	77 600	42 300	88 400

Explanations and definitions

The tables show expenditure for the principal organiser's schools. All expenditure data relates to the calendar year 2003. All costs are calculated gross.

* No. of pupils	The average of the number of pupils on 15 October 2002 and 15 October 2003.
* Total expenditure	The total expenditure includes expenditure on tuition, premises, fixtures and fittings, teaching materials, equipment, school libraries, school meals, pupil accommodation, school transport, travel expenses, pupil welfare and other costs.
- Tuition	Costs for all teaching and timetabled activities such as tuition and tutoring. Salary costs for teachers during periods of in-service training and salary costs for any substitute teachers are included here.
- Premises, fixtures and fittings	Expenditure on schools' own and rented premises including fixtures and fittings and capital costs plus operational costs such as heating and maintenance. Premises costs for pupil accommodation and resource centres are not included.
- Teaching materials, equipment and school libraries	Expenditure on teaching materials, including fiction and non-fiction textbooks, plus expenditure on audio-visual equipment and libraries.
- School meals	Expenditure on salaries, food, administrative costs, transport etc.
- Pupil accommodation	Expenditure on premises, maintenance, recreation assistants, meals at pupil accommodation and fixtures and fittings.
- School transport and travel expenses	Expenditure on school transport and travel expenses, payment to transport companies, own vehicles, drivers and assistants.
- Pupil welfare	Expenditure on school doctors, school nurses, school counsellors and school psychologists (also includes outsourced services).
- Other	Expenditure on study and careers advice, school management, administration, pupil assistants, the costs of in-service training such as course fees (excl. salary costs for teachers and any substitutes) plus all other costs which are not included in the types of expenditure above.
* Proportion (%)	Proportion (%) of the total expenditure.
* Expenditure per pupil	The cost divided by the number of pupils.

¹⁾ Expenditure on special needs resource centres, including premises costs, is not included in the total expenditure. The cost in 2003 amounted to SEK 31,901,000. Expenditure on special needs resource centres previously also included the cost of the Tomtebodaskolan resource centre.

²⁾ In addition to the costs shown in the table, Kristinaskolan has SEK 180,000, Manillaskolan SEK 7,614,000, Åsbackaskolan SEK 419,000 and Östervångsskolan SEK 2,397,000 in expenditure on pre-school classes.

³⁾ National school for pupils who are deaf or have impaired hearing and who also have learning disabilities.

⁴⁾ Resource centre that still provides special school activities for pupils with impaired vision and pupils who are also deaf, have impaired hearing or have learning disabilities. The special school stopped enrolling pupils on 1 July 2001.

⁵⁾ Resource centre that still provides special school activities for pupils with grave language disorders. The special school stopped enrolling pupils on 1 July 2002.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 5.1 A: Principal organiser's expenditure 2003
(the municipal cost of school transport is a cost for the home municipality)

Principal organiser	Total expenditure	of which						Cost of school transport
		Tuition	Premises fixtures and fittings	School meals	Teaching materials equipment school libraries	Pupil welfare	Other	
Municipality								
Total, SEK thousand	4 301 257	2 290 632	527 024	79 231	116 186	76 299	1 211 884	514 850
Proportion (%)	100,0	53,3	12,3	1,8	2,7	1,8	28,2	10,3
Expenditure per pupil, SEK	235 600	125 500	28 900	4 300	6 400	4 180	66 400	27 500
Comp. ed. for pupils with learning disabilities								
Total, SEK thousand	3 071 845	1 664 502	319 245	55 954	60 848	53 380	917 916	397 219
Proportion (%)	100,0	54,2	10,4	1,8	2,0	1,7	29,9	11,4
Expenditure per pupil, SEK	245 700	133 100	25 500	4 500	4 900	4 270	73 400	30 900
Upper sec. ed. for pupils with learning disabilities								
Total, SEK thousand	1 229 412	626 130	207 779	23 277	55 338	22 919	293 968	117 632
Proportion (%)	100,0	50,9	16,9	1,9	4,5	1,9	23,9	7,7
Expenditure per pupil, SEK	213 700	108 900	36 100	4 000	9 600	3 980	51 100	20 000

Table 5.1 B: Principal organiser's expenditure per pupil 2003, distribution measurements for municipalities
(the municipal cost of school transport is a cost for the home municipality)

Distribution measurements	Total expenditure	Tuition	Premises fixtures and fittings	School meals	Teaching materials equipment school libraries	Pupil welfare	Other	Cost of school transport
Max	805 800	543 800	147 000	15 000	30 000	40 830	822 000	409 000
90%	371 500	222 600	41 100	6 600	9 800	6 850	208 300	54 500
75%	281 900	165 600	32 300	4 900	7 500	4 150	142 300	39 000
50%	237 200	129 000	20 800	3 900	4 700	1 940	99 800	26 500
25%	201 800	108 000	11 800	3 000	3 300	790	69 500	17 300
10%	172 500	88 400	5 900	1 600	2 000	0	40 700	11 300
Min	58 200	44 300	0	0	0	0	15 900	1 800

For explanation of distribution measurements, see page 8.

EDUCATION FOR PUPILS WITH LEARNING DISABILITIES

– RESOURCES – EXPENDITURE

Table 5.1 C: Principal organiser's expenditure per pupil 2003, averages for municipality groups (the municipal cost of school transport is a cost for the home municipality)

Municipality groups	Total expenditure	Tuition	Premises fixtures and fittings	School meals	Teaching materials equipment school libraries	Pupil welfare	Other	Cost of school transport
All municipalities	235 600	125 500	28 900	4 300	6 400	4 180	66 300	27 500
Big cities	235 600	125 500	41 200	4 700	8 600	6 430	49 200	31 100
Suburban municipalities	225 400	122 000	32 500	4 600	6 100	5 350	54 900	30 600
Larger towns	268 800	139 600	28 500	4 400	6 000	3 380	86 900	28 400
Medium-sized towns	234 900	125 100	27 700	4 600	5 800	3 500	68 200	20 800
Industrial municipalities	225 100	122 500	18 700	4 200	4 700	2 480	72 500	20 400
Rural municipalities	224 200	134 700	21 600	2 900	3 700	3 420	57 900	28 600
Sparsely-populated municipalities	230 300	111 500	24 700	3 300	4 400	2 480	83 900	45 500
Other larger municipalities	252 400	123 800	27 200	3 500	8 700	5 900	83 300	27 500
Other smaller municipalities	245 500	118 300	16 000	3 900	3 800	4 740	98 800	32 800

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The tables show expenditure for the principal organiser's schools (excluding integrated pupils).

All expenditure data relates to the calendar year 2003.

- * Total expenditure The total expenditure includes expenditure on tuition, premises, fixtures and fittings, school meals, teaching materials, equipment, school libraries, pupil welfare and other costs, incl. study and careers advice, school management and administration.
- Tuition Costs, primarily salaries, for all teaching and timetabled activities such as tuition and tutoring. Salary costs for teachers during periods of in-service training and salary costs for any substitute teachers are included here.
- Premises, fixtures and fittings Expenditure on schools' own and rented premises, including fixtures and fittings and capital costs, plus operational costs such as heating and maintenance.
- School meals Expenditure on school meal provision and cafeterias, not including premises costs.
- Teaching materials, equipment and school libraries Expenditure on teaching materials, including fiction and non-fiction textbooks, audio-visual equipment plus school library costs such as book purchases and salary costs.
- Pupil welfare Expenditure on school doctors, school nurses, school counsellors and school psychologists (also includes the cost of outsourced services).
- Other All other costs which are not included in the types of expenditure above, e.g. study and careers advice, school management, administration and the costs of in-service training such as course fees (excl. salary costs for teachers and any substitute).
- * Cost of school transport The municipal cost of school transport divided by the average number of pupils in education for pupils with learning disabilities who were registered in the municipality on 15 October 2002 and 15 October 2003.
- * Expenditure per pupil The cost divided by the average of the number of pupils on 15 October 2002 and on 15 October 2003, excluding integrated pupils.
- * Proportion (%) Proportion (%) of the total expenditure.

Further information on the calculation principles can be found in Appendix 1.

Most recent

publication: The National Agency for Education's report no. 234.

Table 6.1 A: Principal organiser's expenditure 2003

	Total expenditure	of which		
		Tuition	Premises fixtures and fittings	School meals
Principal organiser				
All principal organisers				
Total, SEK thousand	25 828 794	11 813 351	5 628 715	1 044 620
Proportion (%)	100,0	45,7	21,8	4,0
Expenditure per pupil, SEK	79 100	36 200	17 200	3 200
Municipality				
Total, SEK thousand	22 996 915	10 624 180	5 018 403	893 990
Proportion (%)	100,0	46,2	21,8	3,9
Expenditure per pupil, SEK	78 200	36 100	17 100	3 000
County council				
Total, SEK thousand	551 685	199 389	135 358	24 875
Proportion (%)	100,0	36,1	24,5	4,5
Expenditure per pupil, SEK	135 400	48 900	33 200	6 100
Others				
Independent schools				
Total, SEK thousand	2 179 588 ¹⁾	935 536	458 274	120 544
Proportion (%)	100,0	42,9	21,0	5,5
Expenditure per pupil, SEK	80 000	34 300	16 800	4 400
International schools				
Total, SEK thousand	14 867	8 997	2 508	1 114
Proportion (%)	100,0	60,5	16,9	7,5
Expenditure per pupil, SEK	67 700	41 000	11 400	5 100
National boarding schools				
Total, SEK thousand	85 738	45 249	14 171	4 097
Proportion (%)	100,0	52,8	16,5	4,8
Expenditure per pupil, SEK	100 800	53 200	16 700	4 800

Table 6.1 A cont.: Principal organiser's expenditure 2003

Principal organiser	<i>of which</i>			Income from pupil fees
	Teaching materials equipment school libraries	Pupil welfare	Other	
All principal organisers				
Total, SEK thousand	2 109 181	410 352	4 728 731	34 600
Proportion (%)	8,2	1,6	18,3	0,1
Expenditure per pupil, SEK	6 500	1 260	14 500	100
Municipality				
Total, SEK thousand	1 770 168	374 725	4 221 604	18 694
Proportion (%)	7,7	1,6	18,4	0,1
Expenditure per pupil, SEK	6 000	1 270	14 400	100
County council				
Total, SEK thousand	95 794	6 350	89 919	820
Proportion (%)	17,4	1,2	16,3	0,1
Expenditure per pupil, SEK	23 500	1 560	22 100	200
Others				
Independent schools				
Total, SEK thousand	236 718	27 133	401 383	7 398
Proportion (%)	10,9	1,2	18,4	0,3
Expenditure per pupil, SEK	8 700	1 000	14 700	300
International schools				
Total, SEK thousand	892	254	1 101	1 088
Proportion (%)	6,0	1,7	7,4	7,3
Expenditure per pupil, SEK	4 100	1 160	5 000	5 000
National boarding schools				
Total, SEK thousand	5 608	1 890	14 723	6 599
Proportion (%)	6,5	2,2	17,2	7,7
Expenditure per pupil, SEK	6 600	2 220	17 300	7 800

Table 6.1 B: Principal organiser's expenditure per pupil 2003, distribution measurements

Distribution measurements municipalities	Total expenditure	Tuition	Premises fixtures and fittings	School meals
Max	275 300	149 600	44 800	33 300
90%	110 400	52 300	22 200	4 700
75%	93 100	44 000	18 700	3 900
50%	81 100	38 100	15 900	3 300
25%	73 100	34 100	12 500	2 500
10%	67 400	30 100	7 000	1 800
Min	15 900	1 700	0	0

Distribution measurements county councils	Total expenditure	Tuition	Premises fixtures and fittings	School meals
Max	186 200	65 200	49 900	10 500
90%	164 900	63 000	40 500	8 300
75%	151 700	59 000	38 200	7 300
50%	142 500	52 800	33 900	6 800
25%	134 600	43 600	32 900	5 100
10%	103 300	39 900	31 200	3 500
Min	102 800	36 000	21 400	1 800

Distribution measurements independent schools ²⁾	Total expenditure	Tuition	Premises fixtures and fittings	School meals
Max	268 800	151 100	61 300	11 400
90%	125 100	57 700	28 600	7 400
75%	98 000	44 300	20 600	6 100
50%	76 900	33 300	15 700	4 800
25%	64 500	27 100	11 800	3 700
10%	57 800	22 400	9 700	2 500
Min	42 400	13 900	5 300	0

For explanation of distribution measurements, see page 8.

Table 6.1 B cont.: Principal organiser's expenditure per pupil 2003, distribution measurements

Distribution measurements municipalities	Teaching materials equipment school libraries	Pupil welfare	Other
Max	35 100	8 500	158 700
90%	10 800	2 120	33 800
75%	7 900	1 490	22 100
50%	5 700	1 120	14 800
25%	4 200	780	11 600
10%	2 200	170	9 200
Min	0	0	0

Distribution measurements county councils	Teaching materials equipment school libraries	Pupil welfare	Other
Max	52 900	2 600	30 700
90%	37 300	2 410	29 600
75%	29 900	1 870	24 000
50%	26 400	1 510	21 200
25%	16 100	1 350	16 900
10%	13 000	860	13 300
Min	8 100	660	12 600

Distribution measurements independent schools ²⁾	Teaching materials equipment school libraries	Pupil welfare	Other
Max	28 400	8 100	95 400
90%	17 600	2 000	27 800
75%	12 100	1 300	19 600
50%	7 400	900	12 300
25%	4 700	500	8 200
10%	3 100	200	5 700
Min	600	0	100

Income from pupil fees
18 300
0
0
0
0
0
0

Table 6.1 C: Principal organiser's expenditure per pupil 2003, averages for municipality groups and specialisations at independent schools

	Total expenditure	of which		
		Tuition	Premises fixtures and fittings	School meals
Municipality groups				
All municipalities	78 200	36 100	17 100	3 000
Big cities	77 900	30 400	18 700	2 800
Suburban municipalities	71 400	36 700	17 600	3 000
Larger towns	79 700	34 800	17 200	2 900
Medium-sized towns	76 000	36 700	15 800	3 000
Industrial municipalities	75 700	39 600	16 500	3 700
Rural municipalities	83 100	38 300	15 600	2 700
Sparsely-populated municipalities	83 800	51 000	16 100	3 600
Other larger municipalities	99 400	38 600	16 000	3 400
Other smaller municipalities	78 300	42 100	16 800	3 600

For explanation of municipality groups, see Appendix 3.

	Total expenditure	of which		
		Tuition	Premises fixtures and fittings	School meals
Specialisations at other principal organisers				
Independent upper secondary schools	80 000	34 300	16 800	4 400
International schools	67 700	41 000	11 400	5 100
National boarding schools	100 800	53 200	16 700	4 800

Explanations and definitions

The tables show expenditure for the principal organiser's schools. All expenditure data relates to the calendar year 2003. For independent schools whose financial year does not coincide with the calendar year, the expenditure is adjusted to 2003 price levels. The expenditure for independent schools only includes those schools which started operating before 1 January 2003 and which have been operating for a whole year.

- * Total expenditure The total expenditure includes expenditure on tuition, premises, fixtures and fittings, school meals, teaching materials, equipment, school libraries, pupil welfare and other costs.
- Tuition Costs, primarily salaries, for all teaching and timetabled activities plus salary costs for teachers during in-service training and salary costs for any substitute teachers.
- Premises, fixtures and fittings Expenditure on schools' own and rented premises, including fixtures and fittings and and capital costs, plus operational costs such as heating and maintenance.
- School meals Expenditure on school meal provision and cafeterias, not including premises costs.
- Teaching materials, equipment and school libraries Expenditure on teaching materials, including fiction and non-fiction textbooks, equipment incl. capital and service costs etc. plus school library costs such as book purchases and salary.

Table 6.1 C cont.: Principal organiser's expenditure per pupil 2003, averages for municipality groups and specialisations at independent schools

Municipality groups	<i>of which</i>		
	Teaching materials equipment school libraries	Pupil welfare	Other
All municipalities	6 000	1 270	14 400
Big cities	5 200	1 630	12 800
Suburban municipalities	5 600	1 310	15 400
Larger towns	5 300	1 140	14 600
Medium-sized towns	6 300	1 220	12 700
Industrial communities	6 900	1 340	15 000
Rural municipalities	6 300	890	20 000
Sparsely-populated municipalities	7 800	1 270	19 500
Other larger municipalities	7 300	1 280	11 700
Other smaller municipalities	7 600	1 400	17 600

Specialisations at other principal organisers	<i>of which</i>		
	Teaching materials equipment school libraries	Pupil welfare	Other
Independent upper secondary schools	8 700	1 000	14 700
International schools	4 100	1 160	5 000
National boarding schools	6 600	2 220	17 300

Income from pupil fees per pupil	300
	5 000
	7 800

Explanations and definitions (cont.)

- | | |
|--------------------------|---|
| - Pupil welfare | Expenditure on school doctors, school nurses, school counsellors and school psychologists (also includes the cost of outsourced services). |
| - Other | All other costs which are not included in the types of expenditure above, e.g. study and careers advice, school management, administration and the costs of in-service training such as course fees (excl. salary costs for teachers and any substitute). |
| * Income from pupil fees | Total income from pupil fees divided by the total number of pupils. |
| * Expenditure per pupil | The cost divided by: |
| - municipal | The average of the number of pupils on 15 October 2002 and 15 October 2003. |
| - county council | The number of full-time pupils in 2003. |
| - independent | The average of the number of pupils on 15 October 2002 and 15 October 2003. However, for independent schools with a financial year other than the calendar year, the pupil numbers relate to 15 October 2002. |
| * Proportion (%) | Proportion (%) of the total expenditure. |

¹⁾ The total expenditure does not include SEK 155,941,000 relating to newly started independent upper secondary schools, i.e. schools which started operating some time in 2003. Also not included is SEK 377,000 relating to closed independent upper secondary schools, i.e. those which ceased operating during 2003.

² Prior to 1999, data on national boarding schools, international schools and independent supplementary schools was also included here, which affects comparability with the figures for previous years.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 6.2 A: Home municipality's expenditure 2003

	Total expenditure	Payments to other municipalities	Payments to county councils	Payments to independent principal organisers	Payments to other education providers	School transport/ travel expenses/ accommodation
Total, SEK thousand	26 897 151	6 553 548	619 026	2 216 352	.	951 875
Proportion (%)	100,0	24,4	2,3	8,2	.	3,5
Expenditure per pupil, SEK	81 500	83 800	129 600	73 800	.	2 900
No. of pupils	329 827	78 163	4 776	30 021	.	329 827

Table 6.2 B: Home municipality's expenditure per pupil 2003, distribution measurements for municipalities

Distribution measurements municipalities	Total expenditure	Payments to other municipalities	Payments to county councils	Payments to independent principal organisers	Payments to other education providers	School transport/ travel expenses/ accommodation
Max	156 700	153 500	668 600	246 000	.	11 300
90%	99 500	101 900	180 800	100 000	.	6 500
75%	91 500	95 100	157 700	88 600	.	5 100
50%	85 200	85 900	135 500	77 700	.	3 700
25%	79 300	78 600	90 900	68 400	.	2 600
10%	75 500	72 600	67 200	58 700	.	1 500
Min	55 200	0	0	6 200	.	300

For explanation of distribution measurements, see page 8.

Table 6.2 C: Home municipality's expenditure per pupil 2003, averages for municipality groups

Municipality groups	Total expenditure	Payments to other municipalities	Payments to county councils	Payments to independent principal organisers	Payments to other education providers	School transport/ travel expenses/ accommodation
All municipalities	81 500	83 800	129 600	73 800	.	2 900
Big cities	72 800	85 700	103 900	70 600	.	1 700
Suburban municipalities	81 700	83 400	114 200	71 200	.	1 800
Larger towns	79 600	92 700	145 800	75 200	.	2 600
Medium-sized towns	80 200	89 100	123 600	73 700	.	2 600
Industrial municipalities	88 300	83 700	124 800	83 400	.	3 500
Rural municipalities	87 700	80 200	106 200	75 300	.	5 000
Sparsely-populated munic.	102 400	86 700	162 600	74 200	.	7 200
Other larger municipalities	84 500	83 800	128 400	81 000	.	3 900
Other smaller municipalities	86 700	78 100	130 400	79 900	.	4 700

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The tables show expenditure for pupils registered in the municipality. All expenditure data relates to the calendar year 2003. The number of pupils stated in the table corresponds to the number of pupils for whom payment has been made. With regard to school transport, the costs have been spread across all pupils registered in the municipalities.

* Total expenditure	The total expenditure includes expenditure on tuition, premises, fixtures and fittings, school meals, teaching materials, equipment, school libraries, pupil welfare, school transport and other costs. As can be seen, the cost of school transport is included, in contrast to the reporting of the principal organiser's expenditure. In addition costs for pupils in independent schools and for pupils in another municipality's upper secondary school plus payments to county councils and other education providers have been added and income from pupils from other municipalities has been deducted.
* Payments to	
- other municipalities	Total payment for pupils in another municipality's upper secondary school.
- county councils	Total payment for pupils in a county council's upper secondary school.
- independent principal organisers	Total payment to independent schools.
- other education providers	Total payment to other education providers.
* School transport/travel expenses	Municipal cost of school transport and travel expenses plus accommodation.
* Total expenditure per pupil	The total cost to the home municipality divided by the number of upper secondary school pupils registered in the municipality.
* Payment per pupil	
- to other municipalities	Total payment to other municipalities divided by the average number of pupils registered in the municipality on 15 October 2002 and 15 October 2003 for whom payment has been made.
- to county councils	Total payment to county councils divided by the average number of pupils registered in the municipality on 15 October 2002 and 15 October 2003 for whom payment has been made.
- to independent	Total payment to independent schools divided by the average number of pupils registered in the municipality on 15 October 2002 and 15 October 2003 for whom payment has been made.
* Cost per pupil of school transport/travel expenses	Municipal cost of school transport, travel expenses plus accommodation divided by the average of the number of upper secondary pupils registered in the municipality on 15 October 2002 and 15 October 2003.
* Proportion (%)	Proportion (%) of the total expenditure.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 7.1 A: Principal organiser's expenditure 2003

Principal organiser Educational level	Total expenditure	of which				
		Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
All principal organisers						
<i>Municipal adult education, total</i>						
Total, SEK thousand	3 902 817	1 910 765	671 393	190 805	21 647	1 108 213
Proportion (%)	100,0	49,0	17,2	4,9	0,6	28,4
Expenditure per full-time pupil, SEK	36 200	17 700	6 200	1 800	200	10 300
<i>Basic adult education</i>						
Total, SEK thousand	748 574	401 141	132 281	24 220	6 830	184 106
Proportion (%)	100,0	53,6	17,7	3,2	0,9	24,6
Expenditure per full-time pupil, SEK	34 600	18 600	6 100	1 100	320	8 500
<i>Upper sec. adult and supplementary education</i>						
Total, SEK thousand	3 154 244	1 509 624	539 111	166 585	14 816	924 107
Proportion (%)	100,0	47,9	17,1	5,3	0,5	29,3
Expenditure per full-time pupil, SEK	36 500	17 500	6 200	1 900	170	10 700
Municipality						
<i>Municipal adult education, total</i>						
Total, SEK thousand	3 843 515	1 888 555	653 642	183 534	21 166	1 096 624
Proportion (%)	100,0	49,1	17,0	4,8	0,6	28,5
Expenditure per full-time pupil, SEK	35 800	17 600	6 100	1 700	200	10 200
<i>Basic adult education</i>						
Total, SEK thousand	748 574	401 141	132 281	24 220	6 830	184 106
Proportion (%)	100,0	53,6	17,7	3,2	0,9	24,6
Expenditure per full-time pupil, SEK	34 600	18 600	6 100	1 100	320	8 500
<i>Upper sec. adult and supplementary education</i>						
Total, SEK thousand	3 094 942	1 487 414	521 360	159 314	14 335	912 518
Proportion (%)	100,0	48,1	16,8	5,1	0,5	29,5
Expenditure per full-time pupil, SEK	36 100	17 300	6 100	1 900	170	10 600
County council						
<i>Upper sec. adult and supplementary education</i>						
Total, SEK thousand	59 302	22 210	17 751	7 271	481	11 589
Proportion (%)	100,0	37,5	29,9	12,3	0,8	19,5
Expenditure per full-time pupil, SEK	113 700	42 600	34 000	13 900	920	22 200

Table 7.1 B: Principal organiser's expenditure per full-time pupil 2003, distribution measurements

Distribution measurements municipalities	Total expenditure	Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
Max	181 600	121 800	37 900	31 800	2 490	93 600
90%	67 100	33 900	12 700	3 900	490	23 200
75%	50 600	25 800	8 900	2 600	120	15 300
50%	39 000	19 700	6 000	1 500	0	10 300
25%	31 500	14 400	4 000	800	0	6 600
10%	24 400	10 500	2 800	400	0	4 400
Min	6 900	1 700	200	-1 600	0	0

Distribution measurements county councils	Total expenditure	Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
Max	143 800	54 900	49 000	35 700	2 620	33 900
90%	139 400	53 000	48 300	29 300	1 990	33 800
75%	131 900	48 700	38 700	24 700	1 570	28 900
50%	124 000	42 300	34 600	19 400	1 270	22 900
25%	116 500	37 600	32 400	9 900	0	15 700
10%	95 100	35 700	28 400	6 000	0	8 700
Min	86 400	35 400	21 000	4 500	0	8 100

For explanation of distribution measurements, see page 8.

Table 7.1 C: Principal organiser's expenditure per full-time pupil 2003, averages for municipality groups

	Total expenditure	of which				
		Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
Municipality groups						
All municipalities	35 800	17 600	6 100	1 700	200	10 200
Big cities	29 000	13 400	5 100	1 400	200	8 900
Suburban municipalities	38 600	18 200	7 600	1 400	200	11 200
Larger towns	34 800	17 400	5 700	1 500	260	9 900
Medium-sized towns	35 800	18 200	6 100	1 500	170	9 800
Industrial municipalities	40 800	19 900	6 900	1 900	200	11 900
Rural municipalities	40 300	19 700	6 400	2 100	100	12 000
Sparsely-populated municipalities	42 700	20 400	6 100	3 200	110	12 900
Other larger municipalities	34 800	16 600	6 000	1 700	80	10 400
Other smaller municipalities	40 900	22 700	5 200	2 500	180	10 300

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The tables show expenditure for the principal organiser's schools. All expenditure data relates to the calendar year 2003.

The municipality's expenditure on other education providers is not included.

- * Total expenditure The total expenditure includes expenditure on tuition, premises, fixtures and fittings, teaching materials, school libraries, pupil welfare and other costs.

- Tuition Costs, primarily salaries, for all teaching and timetabled activities such as tuition and tutoring. Salary costs for teachers during periods of in-service training and salary costs for any substitute teachers are included here.

- Premises, fixtures and fittings Expenditure on schools' own and rented premises, including fixtures and fittings and capital costs, plus operational costs such as heating and maintenance.

- Teaching materials, equipment and school libraries Expenditure on teaching materials, including fiction and non-fiction textbooks, audio-visual equipment plus school library costs such as book purchases and salary.

- Pupil welfare Expenditure on school doctors, school nurses, school counsellors and school psychologists (also includes the cost of outsourced services).

- Other All other costs which are not included in the types of expenditure above, e.g. administration and costs of in-service training such as course fees (excl. salary costs for teachers and any substitute).

- * Expenditure per full-time pupil The cost divided by:
 - municipality The average of the number of full-time pupils on 15 October 2002 and 15 October 2003 for basic adult education, upper secondary adult education and supplementary education with a municipal education provider.

- county council The number of full-time pupils in 2003 for upper secondary adult and supplementary education.

- * Proportion (%) Proportion (%) of the total expenditure.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 7.2 A: Home municipality's expenditure 2003

Educational level Number of full-time pupils	Total expenditure	Payments to other municipalities	Payments to county councils	Payments to other education providers
Total, SEK thousand	4 818 571	691 683	25 833	891 753
Proportion (%)	100	14,4	0,5	18,5
Expenditure per full-time pupil, SEK	34 700	38 000 ¹⁾	67 000 ¹⁾	30 700 ¹⁾
<i>Basic adult education</i>				
Total, SEK thousand	839 718	40 650	.	83 990
Proportion (%)	100	4,8	.	10,0
Expenditure per full-time pupil, SEK	33 500	36 000 ¹⁾	.	24 300 ¹⁾
<i>Upper secondary adult and supplementary education</i>				
Total, SEK thousand	3 978 854	651 033	25 833	807 763
Proportion (%)	100	16,4	0,6	20,3
Expenditure per full-time pupil, SEK	35 000	38 000 ¹⁾	66 600 ¹⁾	31 300 ¹⁾
Number of full-time pupils	138 852	18 296	399	29 380
<i>Basic adult education</i>	25 103	1 161	.	3 467
<i>Upper secondary adult and supplementary education</i>	113 749	17 135	399	25 913

Table 7.2 B: Home municipality's expenditure per pupil 2003, distribution measurements for municipalities

Distribution measurements municipalities	Total expenditure	Payments to other municipalities ¹⁾
Max	109 200	165 900
90%	54 100	57 600
75%	45 700	48 300
50%	36 900	36 100
25%	29 400	26 800
10%	24 100	18 500
Min	10 500	400

For explanation of distribution measurements, see page 8.

Table 7.2 C: Home municipality's expenditure per pupil 2003, averages for municipality groups

Municipality groups	Total expenditure	Payments to other municipalities ¹⁾
All municipalities	34 700	38 000
Big cities	29 400	73 700
Suburban municipalities	37 300	36 800
Larger towns	32 600	46 400
Medium-sized towns	33 900	35 400
Industrial municipalities	38 000	29 200
Rural municipalities	35 900	32 800
Sparsely-populated munic.	36 400	38 400
Other larger municipalities	33 800	32 700
Other smaller municipalities	41 300	38 800

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The tables show expenditure for pupils registered in the municipality. All expenditure data relates to the calendar year 2003. The number of pupils/full-time pupils stated in the table corresponds to the number of pupils for whom payment has been made.

* Total expenditure	The total expenditure includes expenditure on tuition, premises, fixtures and fittings, teaching materials, equipment, school libraries, pupil welfare and other costs. In addition, expenditure on pupils in other municipalities, county councils or education providers has been added and income from other municipalities has been deducted.
* Payments to	
- other municipalities	Total payment for pupils in another municipality's municipal adult education.
- county councils	Total payment for pupils in a county council's municipal adult education.
- other education providers	Total payment to other education providers.
* Total expenditure per pupil for the home municipality	The total cost to the home municipality divided by the average number of full-time municipal adult education pupils registered in the municipality in 2003.
* Payment per pupil	
- to other municipalities	Total payment to other municipalities divided by the number of full-time pupils registered in the municipality in 2003 for whom payment has been made.
- to county councils	Total payment to county councils divided by the number of full-time pupils registered in the municipality in 2003 for whom payment has been made.
* Payment to other education providers	Total payment to other education providers divided by the number of full-time pupils in 2003 for whom payment has been made.
* Proportion (%)	Proportion (%) of the total expenditure.

¹⁾ The expenditure per full-time pupil only includes those pupils for whom a cost has been reported.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 8.1 A: Principal organiser's expenditure 2003

Principal organiser	Total expenditure	of which				
		Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
Municipality						
Total, SEK thousand	146 846	98 313	18 443	5 162	627	24 302
Proportion (%)	100,0	66,9	12,6	3,5	0,4	16,5
Expenditure per pupil, SEK	31 400	21 000	3 900	1 100	130	5 200

Table 8.1 B: Principal organiser's expenditure per pupil 2003, distribution measurements for municipalities

Distribution measurements municipalities	Total expenditure	Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
Max	115 500	74 000	31 800	12 400	3 730	51 000
90%	52 000	32 800	10 500	2 800	160	11 400
75%	39 700	25 900	5 000	1 400	0	7 600
50%	27 200	18 900	2 000	800	0	3 200
25%	20 300	14 500	0	300	0	1 100
10%	13 000	10 000	0	0	0	300
Min	400	0	0	0	0	0

For explanation of distribution measurements, see page 8.

Table 8.1 C: Principal organiser's expenditure per pupil 2003, averages for municipality groups

Municipality groups	Total expenditure	Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
All municipalities	31 400	21 000	3 900	1 100	130	5 200
Big cities	37 300	25 300	3 600	700	0	7 600
Suburban municipalities	32 300	21 500	2 700	800	180	7 100
Larger towns	32 200	21 400	5 100	1 100	270	4 400
Medium-sized towns	28 700	19 600	3 300	1 400	40	4 400
Industrial municipalities	23 400	17 800	1 700	700	130	3 100
Rural municipalities	34 400	21 300	4 700	1 200	0	7 100
Sparsely-populated munic.	32 900	22 700	3 700	1 000	80	5 500
Other larger municipalities	33 100	21 300	4 400	1 200	10	6 200
Other smaller municipalities	32 100	20 700	4 200	1 200	180	5 800

For explanation of municipality groups, see Appendix 3.

Explanations and definitions

The tables show expenditure for the principal organiser's schools. All expenditure data relates to the calendar year 2003.

* Total expenditure, SEK thousand	The total expenditure includes expenditure on tuition, premises, fixtures and fittings, school meals, teaching materials, equipment, school libraries, pupil welfare and other costs.
- Tuition	Costs, primarily salaries, for all teaching and timetabled activities such as tuition and tutoring. Salary costs for teachers during periods of in-service training and salary costs for any substitute teachers are included here.
- Premises, fixtures and fittings	Expenditure on schools' own and rented premises, including fixtures and fittings and capital costs, plus operational costs such as heating and maintenance.
- Teaching materials, equipment/school libraries	Expenditure on teaching materials, including fiction and non-fiction textbooks, audio-visual equipment plus school library costs such as book purchases and salary.
- Pupil welfare	Expenditure on school doctors, school nurses, school counsellors and school psychologists (also includes the cost of outsourced services).
- Other	All other costs which are not included in the types of expenditure above, e.g. study and careers advice, school management, administration and the costs of in-service training, such as course fees (excl. salary costs for teachers and any substitute).
* Expenditure per pupil, SEK	The cost divided by the average of the number of pupils on 15 October 2002 and 15 October 2003.
* Proportion (%)	Proportion (%) of the total expenditure.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 9.1: Principal organiser's expenditure 2003

School	Total expenditure	of which					
		Tuition	Premises, fixtures and fittings	Administration	Teaching materials school libraries	Development work	Other
All schools ²⁾							
Total, SEK thousand	42 788	5 643	5 514	8 876	3 076	18 303	1 376
Proportion (%)	100,0	13,2	12,9	20,7	7,2	42,8	3,2

Explanations and definitions

The tables show expenditure for the principal organiser's schools for the calendar year 2003. All expenditure is gross except the cost of special individual examination.

- * Total expenditure The total expenditure includes expenditure on teaching, premises, fixtures and fittings, administration, teaching materials, school libraries, development work, special individual examination and other costs.
- Tuition Costs, primarily salaries, for all teaching and timetabled activities such as tuition and tutoring. Salary costs for teachers during in-service training and salary costs for any substitute teachers have been included here.
- Premises/fixtures and fittings Expenditure on schools' own and rented premises including municipal costs, fixtures and fittings and capital costs plus operational costs such as heating and maintenance.
- Administration Expenditure on management and administration of the school, including the board of governors is included. All postage and telephone costs are included here.
- Teaching materials/school libraries Expenditure on teaching materials, including fiction and non-fiction textbooks, plus expenditure on audiovisual equipment and libraries.
- Development work Expenditure on development work carried out in order to develop educational methods and teaching materials for distance learning.
- Other All other costs which are not included in the types of expenditure above, e.g. study and careers advice and the costs of in-service training such as course fees (excl. salary costs for teachers and any substitute).
- * Proportion (%) Proportion (%) of the total expenditure.

¹⁾ Before 1 January 2002 National state school for adults.

²⁾ Since 2002 expenditure for the schools in Härnösand and Norrköping has not been reported separately.

Further information on the calculation principles can be found in Appendix 1.

Most recent publication:

The National Agency for Education's report no. 234.

Table 10.1: Principal organiser's expenditure 2003

	Total expenditure	of which				
		Tuition	Premises fixtures and fittings	Teaching materials equipment school libraries	Pupil welfare	Other
Education						
Independent supplementary education (student grants and/or govt. grants).						
Total, SEK thousand	309 688	125 312	73 018	28 941	1 872	80 545
Expenditure per full-time place, SEK	85 900	34 800	20 300	8 000	520	22 300
Independent supplementary education entitled to student grants						
Total, SEK thousand	101 615	41 102	24 343	11 910	335	23 925
Expenditure per full-time place, SEK	63 200	25 600	15 100	7 400	210	14 900
Independent supplementary education with government grant						
Total, SEK thousand	208 072	84 210	48 674	17 032	1 537	56 620
Expenditure per full-time place, SEK	104 100	42 100	24 400	8 500	770	28 300

Explanations and definitions

All expenditure data relates to the calendar year 2003. For independent supplementary education whose financial year does not coincide with the calendar year, the expenditure is adjusted to 2003 price levels.

Independent supplementary education refers to programmes which receive support under the Ordinance (2000:521, with amendments 2001:246) on government support to independent supplementary educational programmes. The government support comprises three levels (inspection, student grants, government grants). Programmes only subject to government inspection are not included in this summary.

Independent supplementary education (student grants and/or govt. grants) Independent supplementary education programmes subject to government inspection, entitled to student grants and/or receiving a government grant.

Independent supplementary education entitled to student grants This refers to those independent supplementary education programmes which are subject to government inspection and entitled to student grants but not a government grant.

Independent supplementary education with government grant This refers to those independent supplementary education programmes subject to government inspection, entitled to student grants and receiving a government grant. A few of these programmes are not entitled to student grants.

Full-time place A full-time place is a place for a pupil in full-time education.

Most recent publication: The National Agency for Education's report no. 234.

ALL ACTIVITIES WITHIN PRE-SCHOOL ACTIVITIES, SCHOOL-AGE CHILD CARE, SCHOOLS AND ADULT EDUCATION – RESOURCES – EXPENDITURE

Table 11.1: Expenditure on all activities within pre-school activities, school-age child care, schools and adult education 2003

Child care/ Type of school	Total expenditure	of which						
		Tuition	Premises fixtures and fittings	School meals	Teaching materials equipment school libraries	Pupil welfare	Other	School transport and travel expenses
Pre-school activities and school-age child care								
Total, SEK thousand	46 461 657	.	.	.	.	.	.	.
Pre-school								
Total, SEK thousand	32 613 018	.	3 767 842 ¹⁾
Expenditure per enrolled child, SEK	93 400	.	13 000 ¹⁾
Family day-care home								
Total, SEK thousand	3 067 516	.	.	.	.	.	.	.
Expenditure per enrolled child, SEK	71 900	.	.	.	.	.	.	.
Leisure-time centre								
Total, SEK thousand	10 331 548	.	1 388 563 ¹⁾
Expenditure per enrolled child, SEK	30 400	.	4 400 ¹⁾
Open pre-school								
Total, SEK thousand	288 677	.	.	.	.	.	.	.
Open leisure-time activities for 10-12 yr olds								
Total, SEK thousand	160 898	.	.	.	.	.	.	.
Total all types of school								
Total, SEK thousand	113 028 256 ²⁾
Pre-school class								
Total, SEK thousand	3 946 721 ³⁾	.	657 341 ¹⁾
Expenditure per pupil, SEK	46 400	.	7 300 ¹⁾
Compulsory school								
Total, SEK thousand	70 498 656 ⁴⁾	35 103 100	13 306 874	4 047 060	2 725 939	1 452 470	11 692 479	2 038 194
Expenditure per pupil, SEK	66 700	33 300	12 600	3 800	2 600	1 380	11 100	1 930
Special school								
Total, SEK thousand	476 470 ⁵⁾	154 384	63 677	14 220	5 118	14 450	158 317	34 403
Expenditure per pupil, SEK	609 000 ⁶⁾	211 500	87 200	19 500	7 000	19 800	216 900	47 100
Education for pupils with learning disab.								
Total, SEK thousand	5 102 002 ⁷⁾	2 290 632	527 024	79 231	116 186	76 299	1 211 884	514 850
Expenditure per pupil, SEK	264 300	125 500	28 900	4 300	6 400	4 180	66 400	28 200
Upper secondary school								
Total, SEK thousand	26 936 987 ⁸⁾	11 813 351	5 628 715	1 044 620	2 109 181	410 352	4 728 731	951 875
Expenditure per pupil, SEK	82 000	36 200	17 200	3 200	6 500	1 260	14 500	2 900
Municipal adult education								
Total, SEK thousand	4 794 570 ⁹⁾	1 910 765	671 393	.	190 805	21 647	1 108 213	.
Expenditure per full-time pupil, SEK	34 900 ⁹⁾	17 700	6 200	.	1 800	200	10 300	.
Education for adults with learning disab.								
Total, SEK thousand	146 846	98 313	18 443	.	5 162	627	24 302	.
Cost per pupil, SEK	31 400	21 000	3 900	.	1 100	130	5 200	.
National Agency for Flexible Learning								
Total, SEK thousand	42 788	5 643	5 514	.	3 076	.	28 555	.
Swedish for immigrants								
Total, SEK thousand	773 527	.	.	.	.	.	.	.
Expenditure per full-time pupil, SEK	.	.	.	.	.	.	.	.
Independent supplementary education								
Total, SEK thousand	309 688	125 312	73 018	.	28 941	1 872	80 545	.
Expenditure per full-time place, SEK	85 900	34 800	20 300	.	8 000	520	22 300	.

ALL ACTIVITIES WITHIN PRE-SCHOOL ACTIVITIES, SCHOOL-AGE CHILD CARE, SCHOOLS AND ADULT EDUCATION – RESOURCES – EXPENDITURE

Explanations and definitions

All expenditure data relates to the calendar year 2003. For independent schools whose financial year does not coincide with the calendar year, the expenditure is adjusted to 2003 price levels.

The total expenditure for activities within child care and pre-school classes refers to expenditure on activities under municipal management and municipal payments to private providers.

The total expenditure for the types of school refers to expenditure for all principal organisers. The cost of school transport is also included. School transport is not included in the expenditure per pupil.

* Total expenditure

- Tuition	Costs, primarily salaries, for all teaching and timetabled activities such as tuition and tutoring. Salary costs for teachers during periods of in-service training and salary costs for any substitute teachers are included here.
- Premises, fixtures and fittings	Expenditure on schools' own and rented premises including fixtures and fittings and capital costs plus operational costs such as heating and maintenance.
- School meals	Expenditure on school meal provision and cafeterias, not including premises costs.
- Teaching materials, equipment and school libraries	Expenditure on teaching materials, including fiction and non-fiction textbooks, plus expenditure on audiovisual equipment and libraries.
- Pupil welfare	Expenditure on school doctors, school nurses, school counsellors and school psychologists (also includes the cost of outsourced services).
- Other	All other costs which are not included in the types of expenditure above, e.g. study and careers advice, school management, administration and the costs of in-service training (excl. salary costs for teachers and any substitute).
- School transport and travel expenses	Expenditure on school transport/travel expenses, payment to transport companies own vehicles, drivers and assistants.
* Expenditure per enrolled child	The cost divided by the average number of children enrolled in each activity on 15 October 2002 and 15 October 2003.
* Expenditure per pupil/full-time pupil	Expenditure divided by the number of pupils/full-time pupils (see relevant table).
* Independent suppl. education	Independent supplementary education programmes subject to government inspection, entitled to student grants and/or receiving a government grant.
* Full-time place	A full-time place is a place for a pupil in full-time education.

¹⁾ Expenditure relates to municipal expenditure on premises for each activity.

²⁾ The total expenditure includes SEK 279,616,000 relating to newly started independent schools, i.e. those which started operating some time in 2003. The expenditure also includes SEK 31,901,000 relating to special needs resource centres. Municipal payments to county councils and independent schools plus government grants to two county councils for courses recruiting nationwide (education for pupils with learning disabilities) are also included along with expenditure on school transport and pupil accommodation for Sami school, SEK 1,600,000.

³⁾ Expenditure on pupils in pre-school classes within education for pupils with learning disabilities has been included in expenditure on education for pupils with learning disabilities. The total expenditure includes SEK 8,148,000 relating to newly started independent pre-school classes, i.e. those which did not operate for the whole of 2003. Also included is SEK 1,236,000 relating to closed independent pre-school classes, i.e. those which ceased operating during 2003.

⁴⁾ The total expenditure includes SEK 115,527,000 relating to newly started independent compulsory schools, i.e. those which started operating some time in 2003, plus SEK 15,365,000 relating to closed independent compulsory schools, i.e. those which ceased operating some time during 2003. Also included is expenditure on school transport and pupil accommodation for Sami school, SEK 4,800 per pupil for the calendar year 2003.

⁵⁾ The total expenditure also includes SEK 31,901,000 relating to special needs resource centres.

⁶⁾ Expenditure on special needs resource centres is not included in the expenditure per pupil.

⁷⁾ The total expenditure includes municipal payments to county councils and independent schools plus government grants to two county councils for courses which recruit nationwide (SEK 44,374,000, SEK 231,584,000 and SEK 9,938,000 respectively).

⁸⁾ The total expenditure includes SEK 155,941,000 relating to newly started independent upper secondary schools, i.e. those which started operating some time in 2003. Also included is SEK 377,000 relating to closed independent upper secondary schools, i.e. those which ceased operating during 2003.

⁹⁾ The total expenditure and total expenditure per pupil include pupils at other education providers and the municipality's payment to other education providers (SEK 891,753,000).

Further information on the calculation principles can be found in Appendix 1.

Most recent

publication: The National Agency for Education's report no. 234.

Table 12.1 A: Annual employees in pupil welfare and study and careers advice 1994, 1997, 2000 and 2003

Principal organiser	School nurses	School doctors	School counsellors	School psychologists	Study and careers advisors
1994					
Municipal					
No. of annual employees	1 549	129	839	456	1 268
No. of pupils per annual employee	756	9 072	1 396	2 569	924
Independent					
No. of annual employees	..	..	..	..	..
No. of pupils per annual employee	..	..	..	..	..
1997					
Municipal					
No. of annual employees	1 614	101	825	368	1 886
No. of pupils per annual employee	764	12 200	1 495	3 348	654
Independent					
No. of annual employees	37	8	13	5	12
No. of pupils per annual employee	881	4 176	2 507	6 001	2 710
2000					
Municipal					
No. of annual employees	1 767	111	1 079	557	2 079
No. of pupils per annual employee	732	11 524	1 199	2 324	622
Independent comp. and upper secondary school¹⁾					
No. of annual employees	90	11	29	12	32
No. of pupils per annual employee	638	5 174	2 006	4 751	1 820
2003					
Municipal					
No. of annual employees	1 995	122	1 312	637	2 019
No. of pupils per annual employee	638	10 445	970	2 000	631
Independent comp. and upper secondary school					
No. of annual employees	150	20	73	20	45
No. of pupils per annual employee	638	4 875	1 313	4 761	2 119

Table 12.1 B: No. of pupils per annual employee 2003, distribution measurements for municipalities

Distribution measurements for municipalities	School nurses	School doctors	School counsellors	School psychologists	Study and careers advisors
Max	1 228	..	4 604	..	4 091
90%	881	55 601	1 597	12 608	1 270
75%	743	29 290	1 230	4 112	879
50%	660	16 150	947	2 236	681
25%	588	8 792	733	1 482	525
10%	522	5 418	617	1 126	410
Min	341	660	342	621	145

For explanation of distribution measurements, see page 8.

Table 12.1 C: No. of pupils per annual employee 2003, averages for municipality groups

Municipality groups	School nurses	School doctors	School counsellors	School psychologists	Study and careers advisors
All municipalities	645	10 465	979	2 017	638
Big cities	585	6 384	856	1 194	677
Suburban municipalities	643	10 563	1 215	1 692	670
Larger towns	627	11 658	1 067	2 317	615
Medium-sized towns	672	13 405	955	2 578	592
Industrial municipalities	661	11 773	822	2 450	670
Rural municipalities	699	4 960	974	2 027	652
Sparsely-populated municipalities	603	10 238	954	5 173	615
Other larger municipality	691	15 361	954	2 181	640
Other smaller municipality	702	18 364	947	2 916	780

For explanation of municipal groups, see Appendix 3.

Explanations and definitions

Annual employees are the number of posts converted to full-time positions over a whole year. Outsourced services, for example from a county council or social services, are also included. All annual employees relate to the calendar years 1994, 1997, 2000 and 2003. Several municipalities and independent schools have had difficulty stating the number of annual employees within pupil welfare and study and careers advice as the post sometimes does not even extend to one annual employee. In some independent schools, when this type of service is needed, it is handled by the municipality in which the school is located.

- * School nurses The number of school nurses converted into annual employees.
- * School doctors The number of school doctors converted into annual employees.
- * School counsellors The number of school counsellors converted into annual employees.
- * School psychologists The number of school psychologists converted into annual employees.
- * Study and careers advisors The number of study and careers advisors converted into annual employees.
- * No. of pupils per annual employee The pupil number covers all pupils in the principal organiser's compulsory and upper secondary schools. The data is an average of the number of pupils on 15 October 2002 and the number on 15 October 2003, on 15 October 1999 and the number on 13 October 2000, on 15 October 1996 and the number on 15 October 1997 and on 15 October 1993 and 14 October 1994, respectively.

1) This also includes data on international schools and national boarding schools.

Most recent publication:

The National Agency for Education's report no. 234.

Table 13.1 A: Expenditure (SEK) per pupil 2002/03 reported by continent

Continent	Total number of pupils ¹⁾	of which in regular education	Expenditure per pupil on average	Distribution among schools as expenditure per pupil	
				Min	Max
All schools	1 774	1 368	90 300 ²⁾	15 600	245 800
Europe	1 472	1 129	88 100 ²⁾	15 600	171 700
Asia	123	96	83 600	50 700	241 400
Africa	135	113	105 700	67 100	118 200
America	44	30	137 600	85 200	245 800

Table 13.1 B: Expenditure (SEK) per pupil 2002/03 reported by school size

School size	Number of schools ²⁾	Expenditure per pupil on average	Distribution among schools as expenditure per pupil	
			Min	Max
No. of pupils per school ¹⁾				
-20	10	113 700	67 100	245 800
21-30	5	87 000	50 700	112 300
31-50	5	89 300	76 700	111 400
51-100	8	57 500	15 600	118 200
101-	3	112 400	52 000	171 700

Table 13.1 C: Expenditure (SEK) per pupil 2002/03 reported by continent and school size

Continent School size	Average expenditure per pupil for			
	Tuition	Premises	Teaching materials	Other costs
Europe	47 300	11 900	6 100	22 800
Asia	45 000	21 000	3 400	14 200
Africa	48 400	21 100	9 000	27 200
America	76 000	30 700	12 200	18 700
All schools	47 900	13 700	6 200	22 500
No. of pupils per school ¹⁾				
-20	63 500	24 000	7 300	18 900
21-30	45 600	17 400	4 500	16 400
31-50	35 600	23 800	5 500	24 300
51-100	30 100	10 900	3 100	13 400
101-	62 100	11 100	8 800	30 300

Explanations and definitions

The tables show expenditure for the principal organiser's schools. All expenditure data refers to the school year 2002/03.

Total no. of pupils	The total number of pupils studying at Swedish schools abroad in the school year 2002/03, whether eligible or ineligible. The pupil number includes pupils in compulsory school, upper secondary school, pupils with tutoring and supplementary Swedish tuition.
- of which in regular education	Number of pupils in compulsory and upper secondary school, whether eligible or ineligible.
Expenditure per pupil, SEK	The total expenditure includes expenditure on tuition, premises, teaching materials and other costs. Other costs include expenditure on pupil welfare, administration, school meals, school transport and study and careers advice. The expenditure is divided by the total number of pupils.
No. of schools	The number of schools involved in the survey, divided according to school size.
Expenditure per pupil, SEK, for	
- Tuition	Costs, primarily salaries, for all teaching and timetabled activities and salary costs for teachers during periods of in-service training. The expenditure is divided by the total number of pupils at these schools.
- Premises	Expenditure on schools' own and rented premises including fixtures and fittings and capital costs plus operational costs such as heating and maintenance. The expenditure is divided by the total number of pupils at these schools.
- Teaching materials	Expenditure on teaching materials, including fiction and non-fiction textbooks, equipment, including capital and service costs etc. plus school library costs such as book purchases and salary. The expenditure is divided by the total number of pupils at these schools.
- Other	All other costs which are not included in the types of expenditure above, e.g. pupil welfare, school meals, school transport, study and careers advice, administration etc. The expenditure is divided by the total number of pupils at these schools.

1) The number refers to all pupils per school who take part in regular education, tutoring as part of distance learning and supplementary Swedish tuition. Where schools have corrected previously submitted pupil data, the correction has been taken into account.

2) This only includes the number of schools which have submitted data on the activity's expenditure in the school year 2002/03.

Most recent publication: The National Agency for Education's report no. 234.

Appendix

Appendix 1: Definitions and comments

This appendix gives supplementary definitions to the measurements that are new for the accounting period and the measurements that require further explanation than is given in the respective tables. In addition, comments are provided on different measurements, for instance in respect of comparability between different principal organisers, and there is also an explanation of how the numbers of pupils at school and the numbers of children enrolled in pre-school activities and school-age child care have been calculated.

For further information on the surveys underlying the report, see the quality declarations on the Statistics Sweden website at www.scb.se

1. General

As of 1998, the previous collection of figures on income and expenditure for municipal schools has been integrated into the municipal accounting summary for municipalities. This has resulted in better equivalence between the two surveys.

2. Definitions

2.1 Accounting period

The calendar year 2003 is the applicable accounting period for all expenditure, with the following exception: independent schools and independent supplementary education programmes with a split financial year that show expenditure for the financial year 2002/03. For these principal organisers, the expenditure has been adjusted upwards by the consumer price index (CPI) in order to correspond to 2003. Swedish schools abroad show expenditure for the school year 2002/03.

2.2 Staff costs

All data on expenditure, including staff costs, has been collected from county councils and the municipal principal organisers. The recommended supplement for staff costs from the Association of Local Authorities was 41.92 per cent and from the Federation of County Councils 40.51 per cent for 2003.

2.3 Joint use/Joint classes

Joint use and joint classes between different forms of activity constitute a problem for many principal organisers when it comes to apportioning costs for e.g. premises and school meals between the different types of activity. If a type of cost has not been reported as being apportioned to the form of activity in question, the informant has, first of all, been contacted in order to be able to decide on an estimated value. If this has not been possible, the value has been adjusted to account for the missing data.

2.4 Data on numbers of children and pupils

The figures for number of children and pupils that have been used to calculate expenditure per child/pupil are, in most cases, an average value of school years 2002/03 and 2003/04. For principal organisers with a split financial year (certain independent schools and Swedish schools abroad), only the number of pupils in the school year 2002/03 has been used. For municipal adult education

and education for adults with learning disabilities plus county councils' upper secondary education, the figure for full-time pupils during 2003 has been used in calculating expenditure per pupil.

2.5 Gross or net calculation

Gross calculation and net calculation have been applied differently depending on type of cost, type of school and principal organiser. The following explains which type of calculation has been used.

Net calculation has been applied to expenditure on tuition, premises, school meals and school transport for all municipal types of school for which data has been collected. Expenditure on teaching materials has been calculated net for upper secondary school and municipal adult education. The purpose of the comparative figures is to show how much it costs to run the activity for the pupils in the respective type of school. Income relating to premises, school meals, school transport and teaching materials has been deemed to correspond to costs that do not refer to the school or the type of school, such as rental income from school premises being used for other activities.

As far as the county councils are concerned, more costs within upper secondary school and municipal adult education are calculated net since there is often substantial income from activities other than those connected with school. Expenditure is calculated net for tuition, premises, teaching materials/equipment, school libraries, school meals and other costs.

For independent principal organisers and types of school with a national principal organiser, all costs are calculated gross. Income occurs rarely or has been deemed to constitute financing of the school activity in question.

2.6 Total expenditure for pre-school activities and school-age child care

Expenditure for each activity within pre-school activities and school-age child care includes operational, administration and premises costs, capital costs, salaries etc. Internal income from other authorities has been deducted. The data is reported for the activity as a whole (corresponding to the municipality's own consumption) and/or for the activity which is under municipal or private management.

2.7 Total expenditure for school activities

Included in the school principal organisers' total expenditure are costs for tuition (including salary costs during periods of in-service training for both teachers and substitutes), premises and fixtures, teaching materials, equipment and school libraries, pupil welfare, school meals and other costs. The following are definitions of the respective types of cost.

2.8 Sub-cost: Tuition

The expenditure on tuition includes salary costs for teachers and any substitutes during periods of in-service training. Other costs for in-service training such as course and seminar fees etc. are accounted for under "other costs".

2.9 Sub-cost: Teaching materials, equipment and school libraries

The costs for teaching materials, equipment and school libraries include textbooks, equipment and school libraries. "Teaching materials" covers fiction and non-fiction, newspapers, magazines, brochures and other printed matter, as well as copies produced for teaching purposes. "Equipment" means computers, machines and tools used in teaching, audio-visual media and centres, consumables, software for teaching, teaching materials centres and department technicians. In addition, costs for travel in connection with study visits, cultural activities and school camps are included here. "School libraries" covers costs for the purchase of books and for school librarians.

The expenditure on teaching materials and equipment for county councils also includes costs for the substantial amount of machinery that is required in order to be able to run the courses. With regard to upper secondary and adult education with municipal and county council/municipal principal organisers, the expenditure is accounted for net, i.e. any income has been deducted.

2.10 Sub-cost: School meals

The cost for school meals includes school meal and cafeteria activities, i.e. expenditure on food, transport and administrative costs, e.g. salary for dietitians. Costs for premises are not included. The costs are accounted for net, so that, for example, youth hostel operations in the summer or deliveries to other sectors such as care of older people do not affect the comparative figures. For municipalities that purchase school meal services from contractors, costs for premises etc. may be included.

2.11 Sub-cost: Premises, fixtures and fittings

In the expenditure on premises, fixtures and fittings, internal rentals can be calculated at cost price or at market price. Property services are included in the costs, which was not the case in the accounting for 1998. If premises are used for more than just school activities, only that part of the cost relating to school activities is included here, i.e. the income that corresponds to costs for the use of the premises for other activities is deducted. Premises for courses relating to natural resource use also include stables, barns, greenhouses, farm buildings etc. This affects both the expenditure per pupil and the area per pupil for these courses. Expenditure for premises is calculated net for municipal and county council courses.

The area of premises for all types of school has been converted in accordance with the method of accounting specified by the principal organiser. Usage area has been allocated a weight of 1.0, cleaning area 1.2, gross area 0.85 and net area 1.035. If the principal organiser has not specified a method or has specified several methods, no conversion has been made.

2.12 Sub-cost: Other costs

"Other costs" includes costs for administration, school management, study and careers advice, joint municipal activities, pupil assistants, in-service training for teachers and other staff, e.g. course and seminar fees (excluding salary costs), development work not connected to teachers' in-service training, union work, school hosts, interpreters, costs for pupils who are seeking asylum etc. Previously, expenditure/income for school management and for study and careers

advice were accounted for separately, but since 1998 these types of cost have been included in "other costs".

2.13 Joint municipal activity

Joint municipal activity means the school activity's share of expenditure for the municipality's common telephone switchboard, ADP unit, salary administration etc, i.e. those costs that have been apportioned between the municipality's different areas of activity.

In municipalities where most of the upper secondary school pupils attend upper secondary school in another municipality, it has been reasonable to apportion joint municipal expenditure in accordance with the number of upper secondary pupils registered in the municipality or with the upper secondary school's turnover, including payment to other municipalities. When calculating the expenditure per pupil in the municipality's own upper secondary school, these costs have only been related to the few pupils who attend their home upper secondary school, e.g. pupils on individual upper secondary programmes. This has resulted in considerable variation in the total expenditure per pupil in upper secondary school for school municipalities.

2.14 Expenditure for municipality of residence

For municipal compulsory school and upper secondary school, expenditure on school transport, travel expenses and board and lodging is shown in the total expenditure for the municipality of residence.

3. Private management and independent principal organiser

3.1 Privately run pre-school activities and school-age child care

Privately run pre-school activities and school-age child care means pre-school activities and school-age child care for which the municipality is responsible but which is organised and carried out by a body other than the municipality.

Private pre-school activities and school-age child care may be run as parental co-operatives or staff co-operatives or be run by associations, companies, other private bodies (e.g. housing enterprises, trusts) or other public bodies (county councils or other public principal organiser).

3.2 Independent principal organiser

At many independent schools, substantial parts of the administration, care of premises etc. are dealt with through not-for-profit work. In this way, costs can be kept down. This may apply to schools that are in the process of starting up or schools that have relatively few pupils.

Certain schools with an international specialisation receive support from the "homeland" of the respective language. The homeland may, for example, pay for tuition, staff training and premises. The costs for such schools therefore cannot be compared with costs for municipal schools without taking this into account.

Unlike municipal schools, independent schools pay value added tax, which results in increased expenditure for the independent schools.

During the accounting period (2003), several independent schools started up, both at compulsory and upper secondary level. In this report, an independent school is classified as newly started if the school commenced its activities during 2003, i.e. it has not been active during the whole of 2003. Expenditure for these schools is not included in compulsory school table 3.1 or in upper secondary school table 6.1, but is included in table 11.1 "All activities within pre-school activities, school-age child care, schools and adult education". Only the total expenditure for the period of reference (2003) is collected from newly started schools, unlike the other schools from which different types of expenditure are collected. These types of expenditure are then added up in order to obtain the total expenditure. Expenditure for independent schools for pupils with learning disabilities is not collected.

Closed schools which ceased to operate during 2003 at both compulsory and upper secondary level are reported in a similar way. Expenditure for these schools is not included in compulsory school table 3.1 or in upper secondary school table 6.1, but is included in table 11.1 "All activities within pre-school activities, school-age child care, schools and adult education". The expenditure for these schools is calculated by taking the expenditure for 2002 and adjusting it by the Consumer Price Index to 2003 levels, and relates only to the period in 2003 during which the school was operating.

All independent schools are classified according to their specialisation. There are currently eight different specialisations for pre-school class and compulsory school, and three for upper secondary school.

6. Compulsory school

Pupils with learning disabilities integrated into compulsory school are included in the number of compulsory school pupils. When calculating the expenditure per pupil for Sami school, integrated Sami school pupils are included in the number of pupils. Expenditure for pupils registered in the municipality includes all costs for the municipality's compulsory school, including net costs for school transport. To this have been added costs for pupils who attend independent school or Sami school.

7. Special school

The cost of special needs resource centres and learning centres is not included in the total expenditure for the special schools in table 4.1 but is included in the total expenditure in table 11.1 "All activities within pre-school activities, school-age child care, schools and adult education".

When calculating expenditure per pupil, the number of pupils on 15 October 2002 and 15 October 2003 has been used.

8. Education for pupils with learning disabilities

Pupils integrated into ordinary compulsory or upper secondary school have not been included in the figure for number of pupils that has been used when calculating expenditure. The municipalities have submitted data divided into two groups: one is compulsory school for pupils with learning disabilities and training school (both obligatory) and the other is upper secondary school for pupils with learning disabilities.

9. Upper secondary school

The variation in total expenditure per pupil between the municipalities is considerable in respect of upper secondary school. This is largely related to the different types of education that are provided in each municipality and the considerable differences that exist with regard to machinery and premises requirements for different courses. The number of pupils among whom the partly fixed costs for premises, for example, are to be apportioned is also significant. If the municipality organises courses that require substantial capital expenditure for a small number of pupils, the expenditure per pupil will be very high, particularly in comparison with theory-based courses with large numbers of pupils. This is particularly apparent in respect of premises and teaching materials. Differences may also depend on organisational or accounting differences such as the degree to which the activities have been decentralised.

The reporting of pupils on individual programmes has also involved difficulties. On the basis of Statistics Sweden's pupil statistics, it is not possible to determine whether these pupils are being taught or whether they are participating in trainee work or the like. All pupils have been treated as full-time pupils with the result that certain municipalities' upper secondary expenditure appears to be low.

Expenditure for county council education specialising in natural resource use is affected by special circumstances. The considerable volume of machinery required for natural resource courses is accounted for under the heading "teaching materials, equipment and school libraries". This involves very high costs. In the same way, costs for premises can be high since costs for e.g. stables and farm buildings are included. Costs and income for running the schools' farms, forests and gardens are shown under "teaching materials". This type of cost can thereby show negative values. The reason is that the income from the operations is greater than the expenditure.

The number of pupils converted to fulltime pupils has been used as the denominator when calculating the cost per pupil in respect of the county councils' upper secondary education. The calculations are based on the number of pupil weeks that the respective county council has reported for each type of school. One full-time pupil generates 40 pupil weeks during the whole school year, so the sum of pupil weeks is divided by 40 in order to arrive at the number of full-time pupils.

Costs for pupils registered in a municipality include all costs for the municipality's upper secondary school, including net costs for school transport. To these are added costs for pupils in upper secondary associations, independent school and the county council's upper secondary school plus those studying with other education providers.

Costs for upper secondary associations are included in the expenditure for all municipalities and in the reporting of minimum and maximum values but not in the comparative figures for the municipality groups.

10. Municipal adult education

The number of pupils converted to full-time pupils has been used as the denominator when calculating expenditure per pupil in respect of adult education in the municipalities. The calculation of the number of full-time pupils has been made by calculating the number of tuition hours for the pupils during the

year. The total number of tuition hours has then been divided by 540 (36 weeks x 15 tuition hours at 60 minutes) in order to arrive at the number of full-time pupils. The number of tuition hours for 2003 has been calculated as the number of tuition hours in the spring term of 2003 plus the number of tuition hours in the autumn term of 2003. For the county councils' adult education, see the corresponding section for upper secondary school.

Costs have been collected from municipal principal organisers, divided into basic adult education, upper secondary adult education and supplementary education respectively. County councils only organise upper secondary adult education and supplementary education.

11. Education for adults with learning disabilities

Converted pupils have been used as the denominator when calculating cost per pupil. This measurement has been calculated in order to neutralise differences in the number of hours per week per pupil between municipalities and between county councils. The calculation is based on the number of hours that a pupil studies, calculated as an average for the country (average of total number of pupil hours per week during the measurement weeks, week 41 2002 and 2003, divided by the total number of pupils). For each principal organiser, the number of pupil hours per week within that organiser's sector has been divided by the average study time nationally per pupil. The average study time calculated for the country in total was 2.2 hours per pupil and week for 2003.

12. Swedish for immigrants, SFI

The total expenditure for SFI includes premises costs and others. Payment made to other education providers such as study associations and folk high schools is included.

It has not been possible to calculate the total number of full-time pupils this year due to changed syllabi, which is why only the total expenditure for each municipality is reported.

13. Education at the National Agency for Flexible Learning

Due to difficulties in calculating the number of full-time pupils, no expenditure per pupil is given in this report.

14. Independent supplementary education

Independent supplementary education follows on from upper secondary education and can be seen as preparation for higher education where a certain amount of subject or vocational proficiency is required. The expenditure data relates only to courses subject to government inspection and entitled to student grants and/or government grants. Each education provider submits expenditure and income data along with the number of full-time pupils per course for which the school receives a government grant or which is entitled to student grants.

15. Swedish education abroad

The data on expenditure refers to all education at Swedish schools abroad, i.e. education for both eligible and non-eligible pupils at compulsory school and upper secondary school, pupils with tutoring on distance learning courses and pupils with supplementary Swedish tuition.

The data refers to expenditure for the school year 2002/03.

The schools have, in general, reported the cost data in local currency. Published data refers to Swedish kronor, with the currency conversion carried out by Statistics Sweden. The currency rate that has been used is based on the annual average of the currencies' selling rates on the last day of each month (source: SEB).

Appendix 2: Data reliability

The following quality declaration shows firstly certain statistical aspects regarding the presentation of the statistics and, thereafter, in a more explanatory way, an account of the quality for certain variables and all types of school.

For further information on the surveys underlying the report, see the quality declarations on the Statistics Sweden website at www.scb.se

1. General

The data is based on comprehensive surveys using Statistics Sweden's register of schools in Sweden, Swedish schools abroad and all Sweden's municipalities as a starting point.

Despite the comprehensive surveys, the statistics presented do not represent any precisely fixed values, but only estimations of them. The estimation concept refers to the fact that the statistics (i.e. the set of statistical data) that are presented do involve an element of uncertainty. The uncertainty is caused by various irregularities which arise in the survey. Sources of uncertainty that may have affected the survey results are mainly shortcomings in the basic register, missing data and measurement and processing errors. In order to prevent such errors occurring, extensive examination, correction and supplementation work has been carried out.

2. Data collection, basic register¹ and reference period²

2.1 Data collection

The collection of municipal school expenditure has been integrated into the municipal accounting summary since 1998. Statistics Sweden has been commissioned by the government to carry out the collection annually. The data is taken from the municipalities' annual accounts and is based on the same definitions as those in the municipally adapted normal accounting plan of the Swedish Association of Local Authorities.

Data from other principal organisers is collected via separate surveys.

The latest dates for the presentation of data to Statistics Sweden were 7 April for county councils, Sami school and special schools, 22 March for independent schools, 26 April for independent supplementary education and 8 April for municipalities. The last submission date for Swedish schools abroad was 1 October 2003. Several principal organisers presented their data on expenditure after this date.

2.2 Checking submitted data

All municipalities and county councils and most independent schools have submitted expenditure data on electronic forms. This has meant that, from an early stage in the collection process, the informants have been able to draw up preliminary key figures in order to facilitate the submission of data and to be able to assess the plausibility of the submitted data.

¹ Basic register = List that defines all units pertaining to the population.

² Reference period = The period to which the statistics refer.

Informants who have submitted responses within a reasonable time have been able to see their data in relation to that of other municipalities on a password-protected website. Informants have accordingly had another opportunity to make corrections to data already submitted.

In addition to the feedback reports, extensive reviewing and updating work has been carried out, involving a great deal of contact with informants in municipalities, county councils, Swedish schools abroad and independent schools.

2.3 Basic register

Data on municipal school expenditure is provided by all the municipalities in the country.

Statistics Sweden's school register has served as a basic register of informants for county councils, independent schools, independent supplementary education and state schools. The register is updated annually by way of enquiries submitted to all principal organisers. In addition, the register is constantly updated with changes that come to the notice of Statistics Sweden.

The National Agency for Education provides a basic register of all Swedish schools abroad.

2.4 Reference period

All the numbers of pupils and children refer to the calendar year 2003, with the exception of Swedish schools abroad.

With regard to pre-school, family day-care homes, leisure-time centres, pre-school classes, compulsory school, education for pupils with learning disabilities and upper secondary school, the average value of the number of pupils on 13 October 2002 and on 15 October 2003 has been used.

For independent supplementary education, the average of the number of full-time equivalent pupils on 15 February and 15 October 2003 has been used. The education provider is to provide this data.

With regard to municipal adult education, education for adults with learning disabilities and Swedish for immigrants, the number of full-time pupils has been calculated on the basis of the actual number of tuition hours in the calendar year 2003. In the reporting by the county council regions, the number of full-time pupils has been used.

The number of pupils on 13 October 2002 has been used for pupils in Swedish schools abroad.

The calendar year 2003 is the applicable accounting period for all expenditure, with the following exception: independent schools and independent supplementary education programmes with a split financial year that show expenditure for the financial year 2002/03. For these principal organisers, the expenditure has been adjusted upwards by the consumer price index (CPI) in order to correspond to 2003. Swedish schools abroad show expenditure for the school year 2002/03.

2.5 Corrections for missing data

In order to obtain the best possible measurements of, for example, national totals and municipality group values, corrections are made for missing data for the units which have not submitted data or whose data is deemed to be implausible.

For the municipalities, the correction is based on the average value of the municipality group to which the missing/improbable value relates. One problem that principal organisers have had is the division of expenditure between different types of school. Some municipalities have shown pupils but not expenditure for a type of school. Others have not reported figures for certain types of expenditure within a type of school. In these cases, a correction for missing data has been made in order to obtain correct total expenditure for all municipal principal organisers. The correction for missing data is based on the municipalities being divided into groups according to the municipality group to which they belong. Any municipality that had not reported values was assigned expenditure equivalent to the average value of the expenditure for the other municipalities in the group.

For independent schools, the correction for missing data has been carried out by using and imputing the average value for the group of independent schools in question. The same approach is taken to correcting improbable values. In these cases, the correction is based on classification according to the schools' specialisation. For schools for which expenditure data is lacking or is deemed to be inadequate, correction has been made for the missing data by the total cost per pupil for the specialisation to which the school belongs being multiplied by the number of pupils at the school. The number of pupils is equivalent to an average for the school years 2002/03 and 2003/04. For the schools with a split financial year that have submitted data, only the number of pupils for the school year 2002/03 is used. Corrections have been carried out for specialisations where data from schools has not been able to be reported.

For independent supplementary education, a correction for missing data has been carried out by using and imputing the average value for the group of education programmes to which the missing programme belongs.

3. Comparability with previous statistics

Data corresponding to that which is published in this report has, in most cases, been collected previously. Usually, there is nothing to oppose comparisons being made between the different years. For some reported groups and/or estimations, however, meaningful comparisons cannot be made with earlier reports without taking into account the changes which occurred in 2002 and 2003. The following problem should be noted.

3.1 Level of financing via fees

The level of financing via fees in pre-school activities and school-age child care indicates how large a proportion of the municipal cost of child care activities is financed through fees. Fees refers to all external fees paid by parents.

4 Data relating to independent schools

Since the number of schools has increased each year, the same schools are not being compared from year to year. Changes may therefore be due, for instance, to new schools differing from the earlier schools. Some schools also change specialisation from year to year.

For independent schools at upper secondary level, data has only been collected from schools that have received municipal or government grants. No expenditure data has been collected from independent schools for pupils with learning disabilities.

In this report, data is only presented for the independent schools that started their activities prior to 1 January 2003 and that have been active for at least one full year. Of the independent compulsory schools, 12 (2%) have submitted inadequate data or have not submitted any data. The corresponding number for independent upper secondary schools is 6 (3%) and for pre-school classes 17 (3%).

Despite a great deal of direct contact with the independent schools, it has sometimes been difficult to find the reasons for unusually low or high expenditure and to obtain documentation for the necessary correction/supplementation. One reason may be that the principal organisers do not have their accounts set up in such a way that they can provide the data which the National Agency for Education requires. The independent schools often have joint accounting for leisure-time activities, pre-school classes and compulsory school.

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5.1 Child care and pre-school classes

Certain key figures regarding expenditure within child care have been calculated per full-time child. The conversion to full-time child has been done with the help of a conversion factor that has been multiplied by the number of children enrolled in the respective activity. The conversion factor was produced by Statistics Sweden in 2002, as commissioned by the National Agency for Education.

The independent schools find it difficult to account separately for the expenditure for compulsory school and pre-school classes. The schools often have joint accounting for leisure-time activities, pre-school classes and compulsory school. During the collection process, the schools have been in contact with Statistics Sweden and have pointed out that the number of pupils in pre-school class was incorrectly reported on 15 October 2002 and 15 October 2003. When such contact has been taken, Statistics Sweden has adjusted the number of pupils.

5.2 Compulsory school

In many municipalities, school, pre-school activities, school-age child care and leisure-time activities are becoming increasingly integrated. In surveys of school income and expenditure, this means that data has to be estimated to a greater extent or standardised by the informants. When calculating the expenditure per pupil in compulsory school, integrated pupils with learning disabilities have been included in the number of pupils.

The purchase/sale of activities from/to another municipality, i.e. payment received from or made to another municipality, should correspond at national level. The difference that does exist may in part be explained by the fact that some municipalities have not been able to account for income and expenditure. Another explanation may be that the municipality making payment includes in its accounting the cost of assistant staff who accompany disabled pupils, while the municipality receiving payment only accounts for the income for the pupil.

The expenditure per pupil for a few independent schools is very high. This is due either to a low number of pupils or to the school being relatively new. Some schools also run, in parallel with the school activities, some form of treatment centre and this can involve high expenditure per pupil for this type of school. Only schools that commenced activities prior to 1 January 2003 and that have been active for at least one full year are included.

5.3 Education for pupils with learning disabilities

When calculating the expenditure per pupil, pupils who are integrated into compulsory school have been excluded. Unlike other types of school, expenditure for school transport is included in the total expenditure for education for pupils with learning disabilities, in addition to other specified costs – see section 3 in Appendix 1. The cost of school transport is sometimes included in the inter-municipal payment made between municipalities. This means that certain municipalities have not been able to account separately for their school transport costs and that such costs are therefore not included in the total expenditure.

Several municipalities have reported that they do not have any costs for, for instance, premises and teaching materials. In many cases this is because the activities are integrated with, for example, compulsory school and the costs are therefore very difficult to distinguish or are low. Some municipalities also consider themselves not to have any costs for this type of expenditure.

As of 1998, the cost of school transport per pupil is calculated from pupils registered in the municipality instead of, as previously, from school municipality pupils.

5.4 Special school

This is the tenth year for which expenditure for special schools has been collected. Expenditure and income refer to the calendar year 2003. The data has been collected from the Special School Authority and from the Resource Centre - Sight in Örebro and the Resource Centre - Speech and Language in Sigtuna. The costs for special needs resource centres and knowledge centres are not included in the total expenditure for the special schools in table 4.1 but are, on the other hand, included in table 11 "Child care and all activities". When calculating the expenditure per pupil, the number of pupils on 13 October 2002 and 15 October 2003 has been used.

5.5 Upper secondary school

The costs for municipal upper secondary schools are, for certain municipalities, very low/high, due to those municipalities only having pupils on individual programmes. These pupils are not always full-time pupils. Furthermore, the expenditure per pupil is affected by how the expenditure on joint municipality activities has been apportioned between the municipality's different activities.

With regard to the purchase/sale of activities from/to other municipalities and the total expenditure of the municipality of residence, see compulsory school.

For some municipalities, the purchase/sale of activities from/to municipalities is very low per pupil. This is because the municipality only purchases/sells some of the places on educational programmes.

5.6 Municipal adult education

The presentation of expenditure for municipal adult education is divided between basic adult education and upper secondary adult education/supplementary education. It is difficult for certain municipalities to separate costs between these levels. A certain measure of care should therefore be used when interpreting the data.

One of the ways that expenditure in municipal adult education is reported is per full-time pupil. To give an accurate picture when comparing municipalities, account has been taken of how many hours the pupils study. A full-time figure has then been calculated to allow comparison of full-time pupils.

Costs for county councils' adult education are, in some cases, very difficult to distinguish from upper secondary school costs. This is particularly applicable to costs for premises but, to a great extent, to tuition as well. The reason is the extensive joint use of teachers, premises, equipment etc. that occurs in this type of education. The data should be treated with major caution and preferably be considered for county council education as a whole, inclusive of upper secondary school.

5.7 Education for adults with learning disabilities

In many municipalities, all the expenditure for this type of education has been estimated. The most common reason for this is that the data has not been presented separately or is included in municipal adult education. An explanation for high/low values can be difficult to find.

A few municipalities have presented negative expenditure under the cost type "Other". This is because it has been difficult for them to split their internal income among the different types of cost.

5.8 Swedish for immigrants (SFI)

Due to changes in the syllabus for SFI, it has not been possible to calculate the number of full-time students for 2003. Therefore, only the total expenditure is reported.

5.9 National Agency for Flexible Learning

For the tenth consecutive year, data has been collected from the National Agency for Flexible Learning, formerly the National Schools for Adults.

5.10 Independent supplementary education

Education providers which offer independent supplementary education find it difficult to separately report expenditure for education which is divided into basic and intermediate levels and which is considered by the informant to be one and the same thing. In these cases, total expenditure and total number of full-time pupils have been used where both levels of education belong to the same group, i.e. either they both carry entitlement to student grants or to government grants.

5.11 Swedish education abroad

After examination, carried out in accordance with the schools' own checks of their key figures in the form of a feedback report, the material has been supplemented so that no data regarding expenditure is missing. No corrections have been made for missing data.

Appendix 3: Municipality group classification

The Swedish Association of Local Authorities' municipality group classification divides Sweden's municipalities into nine groups according to structural qualities such as population size and trade and industry structure.

Big city: Municipality with a population in excess of 200,000 inhabitants.

Suburban municipality: More than 50 per cent of the resident population commute to work in another municipality. The most common destination will be a city.

Larger town: Municipalities with 50,000 to 200,000 inhabitants and with less than 40 per cent of the resident population employed within the industrial sector.

Medium-sized town: Municipality with 20,000 to 50,000 inhabitants with a population density of over 70 per cent and with less than 40 per cent of the population employed within the industrial sector.

Industrial municipality: Municipality with more than 40 per cent of the resident population employed within the industrial sector and that is not a sparsely-populated rural district.

Rural municipality: Municipality with more than 6.4 per cent of the resident population employed within agriculture and forestry, with a population density under 70 per cent and that is not a sparsely-populated rural district.

Sparsely-populated municipality: Municipality with fewer than 5 inhabitants per square kilometre and fewer than 20,000 inhabitants.

Other larger municipality: Other municipalities with 15,000 to 50,000 inhabitants.

Other smaller municipality: Other municipalities with fewer than 15,000 inhabitants.

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