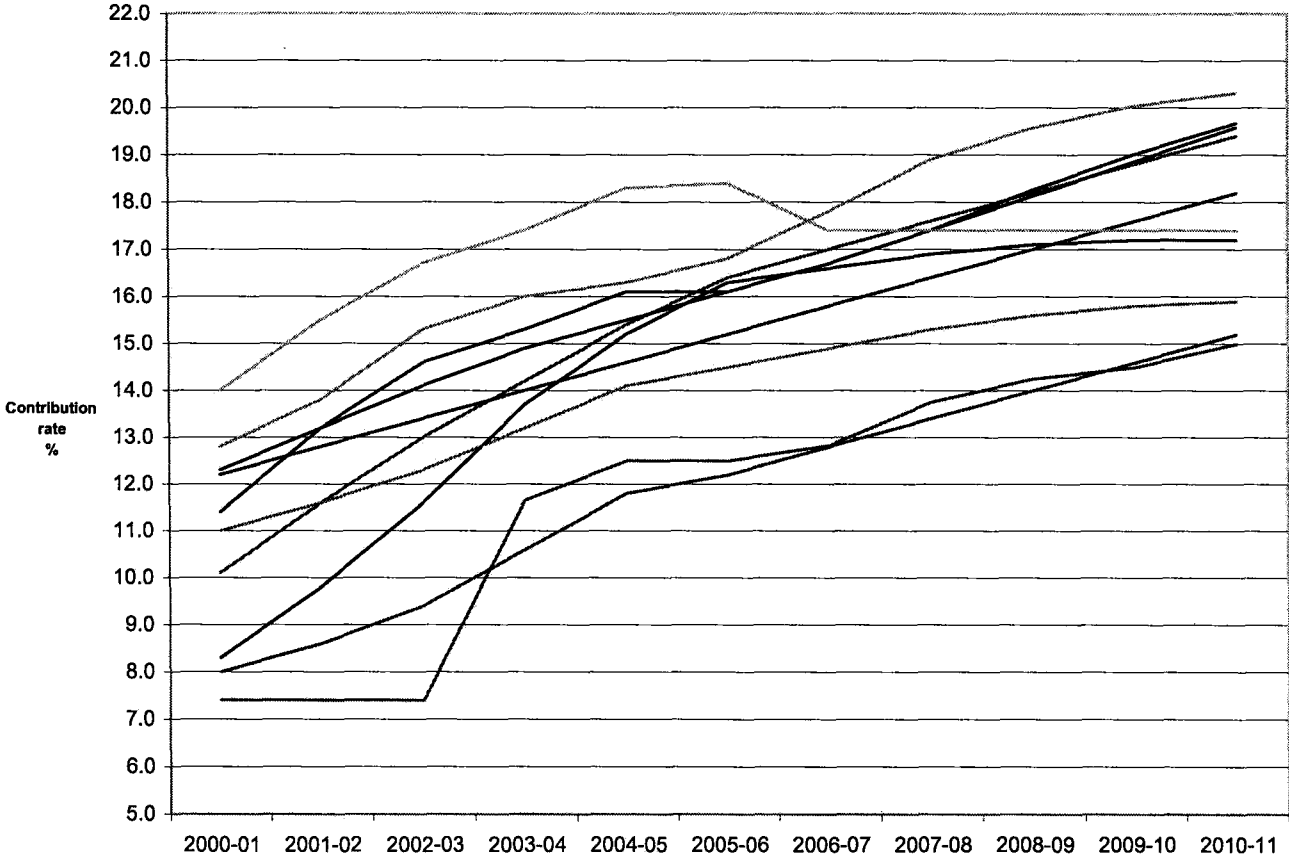


Summary by scheme of employers contributions to pension funds

	Actual contributions 2000-2001 £ million	Actual contributions 2001-2002 £ million	Actual contributions 2002-2003 £ million	Actual contributions 2003-2004 £ million	Actual contributions 2004-2005 £ million	Forecast contributions 2005-2006 £ million	Forecast contributions 2006-07 £ million	Forecast contributions 2007-08 £ million	Increase 2001-02 to 2007-08
STSS	10.1	11.0	11.8	19.6	21.8	23.1	24.7	27.2	169.1%
LGPS									
Aberdeen	0.9	1.0	1.2	1.3	1.5	1.6	1.6	1.8	99.2%
Borders	0.2	0.2	0.2	0.3	0.3	0.4	0.4	0.4	144.7%
Dumfries and Galloway	0.2	0.3	0.3	0.4	0.5	0.5	0.5	0.6	162.1%
Falkirk	0.2	0.2	0.3	0.4	0.4	0.4	0.4	0.4	159.9%
Fife	0.6	0.7	0.9	1.2	1.5	1.6	1.7	1.7	169.4%
Highland and Island	0.3	0.4	0.5	0.7	0.7	0.8	1.0	1.0	198.5%
Lothian	1.2	1.5	1.6	2.0	2.2	2.4	2.6	2.7	121.1%
Strathclyde	2.4	3.0	3.4	4.0	4.5	5.0	5.5	5.8	137.6%
Tayside	0.6	0.8	1.0	1.1	1.3	1.3	1.4	1.5	135.5%
Total contributions	16.8	19.1	21.2	30.9	34.6	37.0	39.7	43.0	156.4%
Sector salary costs	299.9	323.3	329.5	355.2	376.9	400.0	419.1	429.6	
Pension costs as a % of salary costs	5.6%	5.9%	6.4%	8.7%	9.2%	9.3%	9.5%	10.0%	
Sector total costs	457.6	495.4	524.6	537.6	561.6	601.3	621.4	634.3	
Pension costs as a % of total costs	3.7%	3.8%	4.0%	5.7%	6.2%	6.2%	6.4%	6.8%	

The figures above were taken from SFC/46/06 and revised to incorporate the contribution rate changes announced after the survey was completed. As the Fife, Highland and Island and Lothian pension schemes announced individual contribution rates from 2005-06 onwards, the forecast contributions costs for these schemes have been left unchanged from the SFC/46/06 results. The sector salary costs and the sector total costs for 2004-05 through 2007-08 have been updated to reflect the Financial Forecast Return figures and the revised contribution costs. The pensions costs show increases of 3%, 3.5% and 2.5% for the years 2005-06 through 2007-08 respectively; these increases being due to staffing cost increases and both staff and pensions volume increases.

Pension contribution rate trends



Estimated college employers' contributions to pension fund - analysed by scheme Annex C

Estimated pension costs at 3% staff volume and price inflation

	Forecast contributions 2007-08 £ million	Forecast contributions 2008-09 £ million	Forecast contributions 2009-10 £ million	Forecast contributions 2010-2011 £ million	Increase 2007-08 to 2010-11
STSS	27.2	29.1	30.5	32.5	19.2%
LGPS					
Aberdeen	1.8	1.9	2.0	2.2	23.0%
Borders	0.4	0.4	0.4	0.5	20.4%
Dumfries and Galloway	0.6	0.6	0.7	0.7	17.4%
Falkirk	0.4	0.5	0.5	0.5	24.0%
Fife	1.7	1.8	1.8	1.9	11.2%
Highland and Island	1.0	1.1	1.1	1.2	13.6%
Lothian	2.7	2.7	2.8	2.9	9.3%
Strathclyde	5.8	6.2	6.6	7.0	21.3%
Tayside	1.5	1.6	1.7	1.8	23.5%
Total contributions	43.0	45.8	48.2	51.1	18.8%

Estimated college employers' contributions to pension fund - analysed by scheme Annex C

Estimated pension costs at 5% staff volume and price inflation

	Forecast contributions 2007-08 £ million	Forecast contributions 2008-09 £ million	Forecast contributions 2009-10 £ million	Forecast contributions 2010-2011 £ million	Increase 2007-08 to 2010-11
STSS	27.2	29.6	31.7	34.4	26.3%
LGPS					
Aberdeen	1.8	1.9	2.1	2.3	30.3%
Borders	0.4	0.4	0.4	0.5	27.6%
Dumfries and Galloway	0.6	0.6	0.7	0.7	24.4%
Falkirk	0.4	0.5	0.5	0.6	31.3%
Fife	1.7	1.8	1.9	2.0	17.8%
Highland and Island	1.0	1.1	1.2	1.2	20.3%
Lothian	2.7	2.8	2.9	3.1	15.8%
Strathclyde	5.8	6.3	6.9	7.5	28.5%
Tayside	1.5	1.6	1.8	1.9	30.9%
Total contributions	43.0	46.7	50.1	54.2	25.8%

Estimated college employers' contributions to pension fund - analysed by scheme Annex C

Estimated pension costs at 0% staff volume and price inflation

	Forecast contributions 2007-08 £ million	Forecast contributions 2008-09 £ million	Forecast contributions 2009-10 £ million	Forecast contributions 2010-2011 £ million	Increase 2007-08 to 2010-11
STSS	27.2	28.2	28.7	29.7	9.1%
LGPS					
Aberdeen	1.8	1.8	1.9	2.0	12.6%
Borders	0.4	0.4	0.4	0.4	10.2%
Dumfries and Galloway	0.6	0.6	0.6	0.6	7.5%
Falkirk	0.4	0.4	0.5	0.5	13.4%
Fife	1.7	1.7	1.7	1.7	1.8%
Highland and Island	1.0	1.1	1.1	1.1	3.9%
Lothian	2.7	2.7	2.7	2.7	0.0%
Strathclyde	5.8	6.0	6.2	6.4	11.0%
Tayside	1.5	1.5	1.6	1.7	13.1%
Total contributions	43.0	44.5	45.4	46.8	8.7%