

GLASGOW CITY COUNCIL
REVENUE ESTIMATES for the YEAR ENDING
31 March 2026

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REVENUE ESTIMATES 2025/26

SUMMARY OF AGGREGATE ESTIMATES

Line No.		Estimate 2025/26
		£
1	Service Expenditure	3,165,906,000
2	Service Income	1,047,973,800
3	Total Net Service Expenditure	2,117,932,200
4	Changes in Balances	8,755,000
5	Total Net Expenditure	2,126,687,200
6	Central Government Grant	1,749,601,000
7	Balance to be met from Local Taxes	377,086,200

2024/25 £	COUNCIL TAX	2025/26 £
999.33	Band A	1,074.00
1,165.89	Band B	1,253.00
1,332.44	Band C	1,432.00
1,499.00	Band D	1,611.00
1,969.52	Band E	2,116.68
2,435.88	Band F	2,617.88
2,935.54	Band G	3,154.88
3,672.55	Band H	3,946.95

REVENUE ESTIMATES 2025/26

NET DIRECT SERVICE EXPENDITURE

Line No.		Estimate 2025/26
		<hr/>
1	Chief Executive's Office	125,379,400
2	Education Services	822,394,900
3	Financial Services	157,383,400
4	Neighbourhoods, Regeneration and Sustainability	219,461,000
5	Social Work Services	591,958,800
6	Related Companies and Joint Boards	110,060,900
7	Net Direct Expenditure	<hr/> 2,026,638,400
8	Financing Costs	117,336,800
9	Allocations	-41,000
10	Contribution from Related Companies	-8,465,000
11	Contributions to/from Funds	-17,537,000
12	Net Service Expenditure	<hr/> 2,117,932,200
13	Changes in Balances	8,755,000
14	Total Net Expenditure	<hr/> 2,126,687,200 <hr/>

REVENUE ESTIMATES 2025/26

EXPENDITURE ANALYSIS

Line No.		Estimate 2025/26
		<hr/>
1	Employee costs	1,216,665,800
2	Premises costs	252,943,000
3	Supplies and services	289,860,200
4	Transport and plant	46,052,800
5	Transfer payments	630,990,200
6	Third party payments	617,971,600
7	Capital financing costs	123,956,600
8	Allocations <i>(Transfers to capital, Central support allocations)</i>	-15,014,200
9	Contributions to funds	2,480,000
10	Service Expenditure	<hr/> 3,165,906,000 <hr/>

REVENUE ESTIMATES 2025/26

INCOME ANALYSIS

Line No.		Estimate 2025/26
		<hr/>
1	Other grants, reimbursements and contributions	591,641,800
2	Customer and client receipts	212,402,700
3	Interest	5,845,000
4	Interdepartmental charges for services	209,602,300
5	Contribution from Related Companies	8,465,000
6	Contributions from funds	20,017,000
7	Service Income	<hr/> 1,047,973,800 <hr/>

**Service Revenue
Estimates
2025/26**

CHIEF EXECUTIVE'S OFFICE

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Human Resources	4,775,300
2	Employee costs	4,121,300
3	Premises costs	7,400
4	Transport and plant	2,400
5	Supplies and services	644,200
6	Legal and Administration	12,016,300
7	Employee costs	10,464,100
8	Premises costs	20,000
9	Transport and plant	14,100
10	Supplies and services	1,288,500
11	Third party payments	390,000
12	Transfer to capital	-160,400
13	Communication and Corporate Governance	10,331,300
14	Employee costs	7,190,200
15	Premises costs	50,700
16	Transport and plant	18,400
17	Supplies and services	532,500
18	Third party payments	99,400
19	Transfer payments	2,587,400
20	Transfer to capital	-147,300
21	Transformation and Financial Inclusion	8,488,900
22	Employee costs	2,049,600
23	Premises costs	35,000
24	Transport and plant	700
25	Supplies and services	136,400
26	Third party payments	35,000
27	Transfer payments	6,232,200
28	Digital Services	69,267,600
29	Employee costs	9,943,000
30	Transport and plant	800
31	Supplies and services	1,467,800
32	Third party payments	57,856,000
33	Carried forward	104,879,400

CHIEF EXECUTIVE'S OFFICE

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26 £</u>
1	Human Resources	417,300
2	Customer and client receipts	206,400
3	Inter departmental trading income	210,900
4	Legal and Administration	7,245,200
5	Customer and client receipts	5,749,400
6	Inter departmental trading income	1,495,800
7	Communication and Corporate Governance	628,500
8	Customer and client receipts	570,400
9	Inter departmental trading income	58,100
10	Transformation and Financial Inclusion	393,400
11	Customer and client receipts	393,400
12	Digital Services	8,131,100
13	Customer and client receipts	8,131,100
14	Carried forward	<hr/> 16,815,500

CHIEF EXECUTIVE'S OFFICE**Estimate of Expenditure and Income**

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Brought forward	104,879,400
2	Economic Development	39,115,000
3	Employee costs	5,179,500
4	Premises costs	258,400
5	Transport and plant	900
6	Supplies and services	8,319,300
7	Third party payments	24,500
8	Transfer payments	25,332,400
9	Direct departmental expenditure	143,994,400
10	Central Charges	-66,099,600
11	Capital charges	13,638,600
12	Central support allocations in	7,818,500
13	Central support allocations out	-87,556,700
14	Total expenditure	77,894,800

CHIEF EXECUTIVE'S OFFICE**for the Year ending 31 March, 2026**

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26 £</u>
1	Brought forward	16,815,500
2	Economic Development	1,799,500
3	Other grants, reimbursements and contributions	796,000
4	Customer and client receipts	1,003,500
5	Direct departmental income	18,615,000
6	Direct departmental net expenditure to summary page 3	125,379,400
7	Net expenditure	59,279,800

EDUCATION SERVICES

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Support Services	5,785,700
2	Employee costs	5,531,300
3	Transport and plant	26,100
4	Supplies and services	228,300
5	Early Years	137,728,400
6	Employee costs	91,534,200
7	Premises costs	4,272,900
8	Transport and plant	26,100
9	Supplies and services	6,720,300
10	Third party payments	1,048,400
11	Transfer payments	34,126,500
12	Primary Schools	288,828,600
13	Employee costs	225,147,000
14	Premises costs	27,175,100
15	Transport and plant	1,649,900
16	Supplies and services	31,165,400
17	Third party payments	463,100
18	Transfer payments	2,429,400
19	Allocations	798,700
20	Secondary Schools	281,825,100
21	Employee costs	195,527,400
22	Premises costs	69,094,300
23	Transport and plant	1,507,900
24	Supplies and services	12,105,400
25	Third party payments	640,100
26	Transfer payments	2,069,900
27	Allocations	880,100
28	Additional Support For Learning	98,443,300
29	Employee costs	73,782,000
30	Premises costs	2,044,200
31	Transport and plant	12,749,800
32	Supplies and services	4,002,300
33	Third party payments	5,520,100
34	Transfer payments	143,400
35	Allocations	201,500
36	Schools - Other	7,093,800
37	Employee costs	6,474,100
38	Premises costs	4,200
39	Transport and plant	113,900
40	Supplies and services	569,700
41	Third party payments	16,400
42	Allocations	-84,500
43	Carried forward	819,704,900

EDUCATION SERVICES

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26 £</u>
1	Early Years	649,000
2	Customer and client receipts	649,000
3	Primary Schools	2,253,500
4	Customer and client receipts	2,253,500
5	Secondary Schools	1,865,800
6	Customer and client receipts	1,865,800
7	Additional Support For Learning	1,936,700
8	Customer and client receipts	1,936,700
9	Schools - Other	675,300
10	Customer and client receipts	675,300
11	Carried forward	7,380,300

EDUCATION SERVICES

Estimate of Expenditure and Income

Line No.	Expenditure	Estimate 2025/26 £
1	Brought forward	819,704,900
2	Education Maintenance Allowance/Bursaries	3,202,900
3	Employee costs	202,900
4	Transfer payments	3,000,000
5	Gateway	122,600
6	Supplies and services	122,600
7	Education Improvement Services	657,100
8	Employee costs	2,029,900
9	Transport and plant	12,100
10	Supplies and services	400,900
11	Transfer payments	10,000
12	Allocations	-1,795,800
13	Education - Miscellaneous	7,853,800
14	Employee costs	51,100
15	Premises costs	1,691,000
16	Transport and plant	8,300
17	Supplies and services	1,509,800
18	Third party payments	184,100
19	Transfer payments	4,409,500
20	Towards Better Futures	1,233,900
21	Employee costs	558,000
22	Transport and plant	171,000
23	Supplies and services	504,900
24	Direct departmental expenditure	832,775,200
25	Central Charges	93,974,300
26	Capital charges	62,427,400
27	Central support allocations in	31,546,900
28	Total expenditure	926,749,500

EDUCATION SERVICES**for the Year ending 31 March, 2026**

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26</u> £
1	Brought forward	7,380,300
2	Education Maintenance Allowance/Bursaries	3,000,000
3	Other grants, reimbursements and contributions	3,000,000

4	Direct departmental income	10,380,300
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5	Direct departmental net expenditure to summary page 3	822,394,900
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6	Net expenditure	916,369,200
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FINANCIAL SERVICES

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Financial Strategy and Management	12,463,700
2	Employee costs	6,810,600
3	Premises costs	1,285,100
4	Transport and plant	385,600
5	Supplies and services	4,077,700
6	Transfer payments	10,000
7	Transfer to capital	-105,300
8	Audit and Inspection	1,844,300
9	Employee costs	1,829,700
10	Transport and plant	4,100
11	Supplies and services	5,500
12	Third party payments	5,000
13	Strathclyde Pension Fund Office	4,383,600
14	Employee costs	4,383,600
15	Council Tax Reduction Scheme/Benefits Payments	369,742,700
16	Housing benefit payments	277,919,400
17	Council Tax Reduction	84,455,000
18	Scottish Welfare Fund	7,368,300
19	Assessor and Electoral Registration Office	3,748,200
20	Employee costs	3,302,400
21	Transport and plant	2,000
22	Supplies and services	443,800
23	Customer and Business Services	31,612,400
24	Employee costs	28,383,300
25	Premises costs	533,000
26	Transport and plant	12,200
27	Supplies and services	2,685,100
28	Transfer to capital	-1,200
29	Support Services	10,670,500
30	External audit fees	799,100
31	Payments to other bodies	6,195,500
32	Transfer payments	300,000
33	Members' allowances and expenses	3,375,900
34	Carried forward	434,465,400

FINANCIAL SERVICES

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26</u> £
1	Financial Strategy and Management	9,318,000
2	Customer and client receipts	2,752,700
3	Inter departmental trading income	6,565,300
4	Audit and Inspection	366,400
5	Customer and client receipts	366,400
6	Strathclyde Pension Fund Office	5,420,600
7	Customer and client receipts	5,420,600
8	Council Tax Reduction Scheme/Benefits Payments	262,347,400
9	Other grants, reimbursements and contributions	262,347,400
10	Assessor and Electoral Registration Office	61,500
11	Customer and client receipts	61,500
12	Customer and Business Services	7,885,000
13	Other grants, reimbursements and contributions	3,675,700
14	Customer and client receipts	4,018,400
15	Inter departmental trading income	190,900
16	Support Services	2,775,000
17	Customer and client receipts	2,775,000
18	Carried forward	<hr/> 288,173,900

FINANCIAL SERVICES

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Brought forward	434,465,400
2	Catering and Facilities Management	81,775,000
3	Employee costs	59,464,000
4	Premises costs	2,379,800
5	Transport and plant	1,008,400
6	Supplies and services	18,241,500
7	Third party payments	681,300
8	Direct departmental expenditure	516,240,400
9	Central Charges	-17,910,100
10	Capital charges	85,900
11	Central support allocations in	17,196,900
12	Central support allocations out	-35,192,900
13	Total expenditure	498,330,300

FINANCIAL SERVICES

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26 £</u>
1	Brought forward	288,173,900
2	Catering and Facilities Management	70,683,100
3	Other grants, reimbursements and contributions	80,000
4	Customer and client receipts	8,840,200
5	Inter departmental trading income	61,762,900
6	Direct departmental income	358,857,000
7	Direct departmental net expenditure to summary page 3	157,383,400
8	Net expenditure	139,473,300

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

Estimate of Expenditure and Income

Line No.	Expenditure	Estimate 2025/26 £
1	Housing Investment	122,034,500
2	Employee costs	4,047,000
3	Premises costs	13,500
4	Transport and plant	1,600
5	Supplies and services	1,003,500
6	Third party payments	1,951,800
7	Transfer payments	115,386,500
8	Transfer to capital	-369,400
9	Planning and Building Standards	9,443,500
10	Employee costs	8,119,100
11	Transport and plant	12,500
12	Supplies and services	908,400
13	Third party payments	109,000
14	Transfer payments	294,500
15	Consultancy Services	12,266,600
16	Employee costs	8,797,200
17	Premises costs	6,255,600
18	Transport and plant	29,300
19	Supplies and services	995,700
20	Third party payments	1,048,900
21	Allocations	57,500
22	Transfer to capital	-4,917,600
23	Roads Operations	48,379,100
24	Employee costs	22,036,400
25	Premises costs	8,175,000
26	Transport and plant	1,726,300
27	Supplies and services	15,009,200
28	Third party payments	5,848,700
29	Allocations	2,144,600
30	Transfer to capital	-6,561,100
31	Sustainability	1,065,700
32	Employee costs	847,900
33	Premises costs	5,000
34	Supplies and services	82,000
35	Third party payments	100,000
36	Transfer payments	23,000
37	Allocations	7,800
38	Carried forward	193,189,400

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26</u> £
1	Housing Investment	122,545,000
2	Other grants, reimbursements and contributions	117,398,800
3	Customer and client receipts	5,146,200
4	Planning and Building Standards	7,001,700
5	Customer and client receipts	6,994,700
6	Inter departmental trading income	7,000
7	Consultancy Services	8,700,600
8	Customer and client receipts	5,381,100
9	Inter departmental trading income	3,319,500
10	Roads Operations	55,697,400
11	Customer and client receipts	55,685,900
12	Inter departmental trading income	11,500
13	Sustainability	605,800
14	Customer and client receipts	605,800
15	Carried forward	194,550,500

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Brought forward	193,189,400
2	Refuse Collection and Disposal	84,375,600
3	Employee costs	31,759,000
4	Premises costs	3,463,800
5	Transport and plant	728,200
6	Supplies and services	13,212,100
7	Third party payments	27,621,300
8	Allocations	7,591,200
9	Streetscene	25,491,900
10	Employee costs	22,213,200
11	Premises costs	138,100
12	Transport and plant	850,000
13	Supplies and services	348,400
14	Allocations	1,942,200
15	Parks and Open Spaces	28,707,700
16	Employee costs	20,236,000
17	Premises costs	2,039,100
18	Transport and plant	1,412,300
19	Supplies and services	1,132,500
20	Third party payments	1,389,800
21	Transfer payments	50,000
22	Allocations	2,539,700
23	Transfer to capital	-91,700
24	Community Safety	21,224,500
25	Employee costs	14,029,400
26	Premises costs	2,466,000
27	Transport and plant	52,300
28	Supplies and services	5,035,200
29	Transfer payments	70,900
30	Allocations	-429,300
31	Business Support	15,888,600
32	Employee costs	13,718,300
33	Premises costs	208,800
34	Transport and plant	25,800
35	Supplies and services	3,883,200
36	Third party payments	140,600
37	Allocations	31,100
38	Transfer to capital	-2,119,200
39	Carried forward	368,877,700

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26</u> £
1	Brought forward	194,550,500
2	Refuse Collection and Disposal	24,301,000
3	Other grants, reimbursements and contributions	12,000,000
4	Customer and client receipts	11,907,800
5	Inter departmental trading income	393,200
6	Streetscene	114,700
7	Customer and client receipts	114,700
8	Parks and Open Spaces	10,965,100
9	Other grants, reimbursements and contributions	20,900
10	Customer and client receipts	10,334,900
11	Inter departmental trading income	609,300
12	Community Safety	10,514,800
13	Other grants, reimbursements and contributions	4,091,500
14	Customer and client receipts	4,657,000
15	Inter departmental trading income	1,766,300
16	Business Support	427,100
17	Other grants, reimbursements and contributions	33,900
18	Customer and client receipts	392,600
19	Inter departmental trading income	600
20	Carried forward	240,873,200

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Brought forward	368,877,700
2	Property Asset Management	207,531,700
3	Employee costs	5,719,200
4	Premises costs	92,849,400
5	Transport and plant	51,600
6	Supplies and services	72,158,300
7	Third party payments	36,307,300
8	Allocations	945,900
9	Transfer to capital	-500,000
10	Regulatory	11,491,200
11	Employee costs	8,746,200
12	Premises costs	421,900
13	Transport and plant	21,900
14	Supplies and services	1,754,600
15	Support	41,000
16	Allocations	215,100
17	Capital financing costs	290,500
18	Transport	14,657,100
19	Employee costs	10,435,500
20	Premises costs	246,300
21	Transport and plant	17,693,100
22	Supplies and services	1,328,000
23	Allocations	-15,045,800
24	Direct departmental expenditure	602,557,700
25	Central Charges	110,740,500
26	Capital charges	81,162,700
27	Central support allocations in	40,125,000
28	Central support allocations out	-10,547,200
29	Total expenditure	713,298,200

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

for the Year ending 31 March, 2026

Line No.	<u>Income</u>	Estimate <u>2025/26</u> £
1	Brought forward	240,873,200
2	Property Asset Management	125,202,300
3	Customer and client receipts	4,985,200
4	Inter departmental trading income	120,217,100
5	Regulatory	3,686,400
6	Customer and client receipts	2,681,700
7	Interest	45,000
8	Inter departmental trading income	959,700
9	Transport	13,334,800
10	Customer and client receipts	2,085,300
11	Inter departmental trading income	11,249,500
12	Direct departmental income	383,096,700
13	Direct departmental net expenditure to summary page 3	219,461,000
14	Net expenditure	330,201,500

SOCIAL WORK SERVICES

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Adults	261,491,300
2	Employee costs	46,559,900
3	Premises costs	14,843,500
4	Transport and plant	1,204,000
5	Supplies and services	7,598,500
6	Third party payments	146,662,500
7	Transfer payments	43,241,500
8	Allocations	852,100
9	Capital financing costs	529,300
10	Children and Families	139,023,100
11	Employee costs	58,631,400
12	Premises costs	1,734,900
13	Transport and plant	766,900
14	Supplies and services	3,860,800
15	Third party payments	62,740,500
16	Transfer payments	11,288,600
17	Criminal Justice	20,316,600
18	Employee costs	15,851,700
19	Premises costs	586,600
20	Transport and plant	107,600
21	Supplies and services	1,260,300
22	Third party payments	2,484,900
23	Transfer payments	25,500
24	Older People/Physical Disabilities	308,242,100
25	Employee costs	134,799,500
26	Premises costs	4,564,000
27	Transport and plant	2,407,900
28	Supplies and services	6,928,500
29	Third party payments	149,342,300
30	Transfer payments	8,301,300
31	Allocations	1,898,600
32	Resources	105,584,500
33	Employee costs	46,159,600
34	Premises costs	6,067,500
35	Transport and plant	1,217,800
36	Supplies and services	54,814,200
37	Third party payments	76,100
38	Allocations	-2,750,700
39	Carried forward	834,657,600

SOCIAL WORK SERVICES

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26 £</u>
1	Adults	39,818,400
2	Other grants, reimbursements and contributions	17,168,100
3	Customer and client receipts	22,650,300
4	Children and Families	6,664,100
5	Other grants, reimbursements and contributions	121,200
6	Customer and client receipts	6,447,500
7	Inter departmental trading income	95,400
8	Criminal Justice	5,722,700
9	Other grants, reimbursements and contributions	4,829,400
10	Customer and client receipts	893,300
11	Older People/Physical Disabilities	11,007,400
12	Other grants, reimbursements and contributions	32,700
13	Customer and client receipts	10,974,700
14	Resources	179,486,200
15	Other grants, reimbursements and contributions	166,046,200
16	Customer and client receipts	12,750,700
17	Inter departmental trading income	689,300
18	Carried forward	242,698,800

SOCIAL WORK SERVICES

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	Brought forward	834,657,600
2	Direct departmental expenditure	834,657,600
3	Central Charges	42,240,900
4	Capital charges	5,672,400
5	Central support allocations in	36,568,500
6	Total expenditure	876,898,500

SOCIAL WORK SERVICES

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26 £</u>
1	Brought forward	242,698,800
2	Direct departmental income	242,698,800
3	Direct departmental net expenditure to summary page 3	591,958,800
4	Net expenditure	634,199,700

RELATED COMPANIES AND JOINT BOARDS

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	<u>Estimate 2025/26</u> £
1	City Building Glasgow Joint Venture	2,160,000
2	Third party payments	245,000
3	Transfer payments	1,915,000
4	City Building Contracts	500,000
5	Third party payments	500,000
6	Glasgow Life	87,554,700
7	Third party payments	87,554,700
8	City Property (Glasgow) LLP	2,416,000
9	Third party payments	2,416,000
10	City Property Investment	2,116,300
11	Third party payments	2,116,300
12	Strathclyde Partnership for Transport	11,124,100
13	Concessionary fares	857,100
14	Passenger transportation	10,267,000
15	Jobs and Business Glasgow	4,233,800
16	Third party payments	4,233,800
17	Direct departmental expenditure	110,104,900
18	Total expenditure	110,104,900

RELATED COMPANIES AND JOINT BOARDS

for the Year ending 31 March, 2026

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2025/26 £</u>
1	City Building Glasgow Joint Venture	44,000
2	Customer and client receipts	44,000
3	Total income	44,000
4	Direct departmental net expenditure to summary page 3	110,060,900
5	Net Expenditure	110,060,900