

GLASGOW CITY COUNCIL
REVENUE ESTIMATES for the YEAR ENDING
31 March 2027

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REVENUE ESTIMATES 2026/27

SUMMARY OF AGGREGATE ESTIMATES

Line No.		Estimate 2026/27
		£
1	Service Expenditure	3,380,000,600
2	Service Income	1,143,763,900
3	<u>Total Net Service Expenditure</u>	<u>2,236,236,700</u>
4	Changes in Balances	-7,015,000
5	<u>Total Net Expenditure</u>	<u>2,229,221,700</u>
6	<u>Central Government Grant</u>	<u>1,825,340,000</u>
7	<u>Balance to be met from Local Taxes</u>	<u>403,881,700</u>

2025/26 £	COUNCIL TAX	2026/27 £
1,074.00	Band A	1,137.33
1,253.00	Band B	1,326.89
1,432.00	Band C	1,516.44
1,611.00	Band D	1,706.00
2,116.68	Band E	2,241.49
2,617.88	Band F	2,772.25
3,154.88	Band G	3,340.92
3,946.95	Band H	4,179.70

REVENUE ESTIMATES 2026/27

NET DIRECT SERVICE EXPENDITURE

Line No.		Estimate 2026/27
		<hr/>
1	Chief Executive's Office	125,034,700
2	Education Services	882,543,500
3	Financial Services	174,377,500
4	Neighbourhoods, Regeneration and Sustainability	259,858,700
5	Social Work Services	626,080,800
6	Related Companies and Joint Boards	114,574,700
7	Net Direct Expenditure	<hr/> 2,182,469,900
8	Financing Costs	114,971,800
9	Allocations	-41,000
10	Contribution from Related Companies	-4,665,000
11	Contributions to/from Funds	-56,499,000
12	Net Service Expenditure	<hr/> 2,236,236,700
13	Changes in Balances	-7,015,000
14	Total Net Expenditure	<hr/> <hr/> 2,229,221,700

REVENUE ESTIMATES 2026/27

EXPENDITURE ANALYSIS

Line No.		Estimate 2026/27
1	Employee costs	1,307,645,900
2	Premises costs	289,075,200
3	Supplies and services	271,857,400
4	Transport and plant	45,429,000
5	Transfer payments	639,888,600
6	Third party payments	707,876,400
7	Capital financing costs	121,556,400
8	Allocations <i>(Transfers to capital, Central support allocations)</i>	-14,808,300
9	Contributions to funds	11,480,000
10	<u>Service Expenditure</u>	<u>3,380,000,600</u>

REVENUE ESTIMATES 2026/27

INCOME ANALYSIS

Line No.		Estimate 2026/27
		<hr/>
1	Other grants, reimbursements and contributions	603,673,700
2	Customer and client receipts	221,843,800
3	Interest	5,813,000
4	Interdepartmental charges for services	239,789,400
5	Contribution from Related Companies	4,665,000
6	Contributions from funds	67,979,000
7	Service Income	<hr/> 1,143,763,900 <hr/>

**Service Revenue
Estimates
2026/27**

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

Line No.	<u>Expenditure</u>	<u>Estimate 2026/27</u> £
1	Human Resources	5,695,500
2	Employee costs	5,041,500
3	Premises costs	7,400
4	Transport and plant	2,400
5	Supplies and services	644,200
6	Legal and Administration	13,461,900
7	Employee costs	11,900,400
8	Premises costs	37,200
9	Transport and plant	14,100
10	Supplies and services	1,280,700
11	Third party payments	390,000
12	Transfer to capital	-160,500
13	Communication and Corporate Governance	10,142,600
14	Employee costs	6,837,000
15	Premises costs	52,600
16	Transport and plant	18,400
17	Supplies and services	532,000
18	Third party payments	99,400
19	Transfer payments	2,750,400
20	Transfer to capital	-147,200
21	Transformation and Financial Inclusion	8,693,800
22	Employee costs	2,283,500
23	Premises costs	6,000
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	69,389,200
29	Employee costs	10,691,900
30	Transport and plant	800
31	Supplies and services	1,375,800
32	Third party payments	57,320,700
33	Carried forward	107,383,000

CHIEF EXECUTIVE'S OFFICE

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate</u> <u>2026/27</u> £
1	Human Resources	347,800
2	Customer and client receipts	136,900
3	Inter departmental trading income	210,900
4	Legal and Administration	7,200,400
5	Customer and client receipts	5,704,600
6	Inter departmental trading income	1,495,800
7	Communication and Corporate Governance	436,100
8	Customer and client receipts	377,900
9	Inter departmental trading income	58,200
10	Transformation and Financial Inclusion	418,800
11	Customer and client receipts	418,800
12	Digital Services	8,295,400
13	Customer and client receipts	8,295,400
14	Carried forward	<hr/> 16,698,500

CHIEF EXECUTIVE'S OFFICE

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	Estimate <u>2026/27</u> £
1	Brought forward	107,383,000
2	Economic Development	36,107,200
3	Employee costs	5,969,000
4	Transport and plant	700
5	Supplies and services	4,663,100
6	Third party payments	724,500
7	Transfer payments	24,749,900
8	Direct departmental expenditure	143,490,200
9	Central Charges	-65,586,000
10	Capital charges	5,759,700
11	Central support allocations in	9,207,900
12	Central support allocations out	-80,553,600
13	Total expenditure	77,904,200

CHIEF EXECUTIVE'S OFFICE

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27 £</u>
1	Brought forward	16,698,500
2	Economic Development	1,757,000
3	Other grants, reimbursements and contributions	1,046,000
4	Customer and client receipts	711,000
5	Direct departmental income	18,455,500
6	Direct departmental net expenditure to summary page 3	125,034,700
7	Net expenditure	59,448,700

EDUCATION SERVICES

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate</u> <u>2026/27</u> £
1	Support Services	6,411,600
2	Employee costs	6,157,200
3	Transport and plant	26,100
4	Supplies and services	228,300
5	Early Years	145,205,400
6	Employee costs	97,700,200
7	Premises costs	4,258,700
8	Transport and plant	26,100
9	Supplies and services	6,450,500
10	Third party payments	1,048,400
11	Transfer payments	35,721,500
12	Primary Schools	307,661,100
13	Employee costs	234,412,500
14	Premises costs	36,543,600
15	Transport and plant	1,729,900
16	Supplies and services	31,513,900
17	Third party payments	233,100
18	Transfer payments	2,429,400
19	Allocations	798,700
20	Secondary Schools	308,270,600
21	Employee costs	205,668,500
22	Premises costs	85,360,600
23	Transport and plant	1,682,900
24	Supplies and services	11,919,500
25	Third party payments	640,100
26	Transfer payments	2,118,900
27	Allocations	880,100
28	Additional Support For Learning	103,475,700
29	Employee costs	77,771,900
30	Premises costs	2,673,900
31	Transport and plant	12,824,800
32	Supplies and services	4,340,100
33	Third party payments	5,520,100
34	Transfer payments	143,400
35	Allocations	201,500
36	Schools - Other	7,468,400
37	Employee costs	6,851,000
38	Premises costs	4,200
39	Transport and plant	113,900
40	Supplies and services	567,400
41	Third party payments	16,400
42	Allocations	-84,500
43	Carried forward	878,492,800

EDUCATION SERVICES

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27 £</u>
1	Early Years	649,700
2	Customer and client receipts	649,700
3	Primary Schools	1,543,500
4	Customer and client receipts	1,543,500
5	Secondary Schools	1,876,000
6	Customer and client receipts	1,876,000
7	Additional Support For Learning	1,974,100
8	Customer and client receipts	1,974,100
9	Schools - Other	688,800
10	Customer and client receipts	688,800
11	Carried forward	<hr/> 6,732,100

EDUCATION SERVICES

Estimate of Expenditure and Income

Line No.	Expenditure	Estimate 2026/27 £
1	Brought forward	878,492,800
2	Education Maintenance Allowance/Bursaries	3,210,000
3	Employee costs	210,000
4	Transfer payments	3,000,000
5	Gateway	122,600
6	Supplies and services	122,600
7	Education Improvement Services	878,400
8	Employee costs	2,251,200
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	8,278,300
14	Employee costs	51,400
15	Premises costs	2,168,400
16	Transport and plant	8,300
17	Supplies and services	1,456,600
18	Third party payments	184,100
19	Transfer payments	4,409,500
20	Towards Better Futures	1,293,500
21	Employee costs	617,600
22	Transport and plant	171,000
23	Supplies and services	504,900
24	Direct departmental expenditure	892,275,600
25	Central Charges	98,232,600
26	Capital charges	67,262,900
27	Central support allocations in	30,969,700
28	Total expenditure	990,508,200

EDUCATION SERVICES

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27</u> £
1	Brought forward	6,732,100
2	Education Maintenance Allowance/Bursaries	3,000,000
3	Other grants, reimbursements and contributions	3,000,000
4	Direct departmental income	9,732,100
5	Direct departmental net expenditure to summary page 3	882,543,500
6	Net expenditure	980,776,100

FINANCIAL SERVICES

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2026/27</u> £
1	Financial Strategy and Management	13,415,800
2	Employee costs	7,726,400
3	Premises costs	1,332,400
4	Transport and plant	385,600
5	Supplies and services	4,070,400
6	Transfer payments	10,000
7	Transfer to capital	-109,000
8	Audit and Inspection	2,060,100
9	Employee costs	2,045,500
10	Transport and plant	4,100
11	Supplies and services	5,500
12	Third party payments	5,000
13	Strathclyde Pension Fund Office	5,810,200
14	Employee costs	5,810,200
15	Council Tax Reduction Scheme/Benefits Payments	376,051,200
16	Housing benefit payments	279,242,400
17	Council Tax Reduction	89,440,500
18	Scottish Welfare Fund	7,368,300
19	Assessor and Electoral Registration Office	4,199,500
20	Employee costs	3,753,700
21	Transport and plant	2,000
22	Supplies and services	443,800
23	Customer and Business Services	34,314,600
24	Employee costs	31,445,400
25	Premises costs	183,600
26	Transport and plant	12,200
27	Supplies and services	2,674,600
28	Transfer to capital	-1,200
29	Support Services	10,775,300
30	External audit fees	799,100
31	Payments to other bodies	6,195,500
32	Transfer payments	300,000
33	Members' allowances and expenses	3,480,700
34	Carried forward	446,626,700

FINANCIAL SERVICES

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27</u> £
1	Financial Strategy and Management	9,468,900
2	Customer and client receipts	2,747,700
3	Inter departmental trading income	6,721,200
4	Audit and Inspection	366,400
5	Customer and client receipts	366,400
6	Strathclyde Pension Fund Office	6,847,200
7	Customer and client receipts	6,847,200
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	8,160,000
13	Other grants, reimbursements and contributions	3,675,700
14	Customer and client receipts	4,018,400
15	Inter departmental trading income	465,900
16	Support Services	2,775,000
17	Customer and client receipts	2,775,000
18	Carried forward	<u>290,026,400</u>

FINANCIAL SERVICES

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2026/27</u> £
1	Brought forward	446,626,700
2	Catering and Facilities Management	89,238,800
3	Employee costs	66,294,700
4	Premises costs	2,289,600
5	Transport and plant	970,300
6	Supplies and services	19,002,900
7	Third party payments	681,300
8	Direct departmental expenditure	535,865,500
9	Central Charges	-20,736,500
10	Capital charges	64,200
11	Central support allocations in	18,078,000
12	Central support allocations out	-38,878,700
13	Total expenditure	515,129,000

FINANCIAL SERVICES

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27 £</u>
1	Brought forward	290,026,400
2	Catering and Facilities Management	71,461,600
3	Other grants, reimbursements and contributions	80,000
4	Customer and client receipts	8,857,600
5	Inter departmental trading income	62,524,000
6	Direct departmental income	361,488,000
7	Direct departmental net expenditure to summary page 3	174,377,500
8	Net expenditure	153,641,000

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2026/27</u> £
1	Housing Investment	179,638,300
2	Employee costs	4,926,800
3	Premises costs	13,500
4	Transport and plant	1,600
5	Supplies and services	727,500
6	Third party payments	57,951,800
7	Transfer payments	116,386,500
8	Transfer to capital	-369,400
9	Planning and Building Standards	10,112,000
10	Employee costs	9,412,300
11	Transport and plant	12,600
12	Supplies and services	283,600
13	Third party payments	109,000
14	Transfer payments	294,500
15	Consultancy Services	9,996,000
16	Employee costs	9,794,200
17	Premises costs	6,054,100
18	Transport and plant	5,000
19	Supplies and services	802,100
20	Third party payments	1,046,900
21	Allocations	57,600
22	Transfer to capital	-7,763,900
23	Roads Operations	52,573,400
24	Employee costs	29,363,900
25	Premises costs	9,722,400
26	Transport and plant	985,900
27	Supplies and services	7,149,600
28	Third party payments	6,778,500
29	Allocations	2,134,100
30	Transfer to capital	-3,561,000
31	Sustainability	1,221,900
32	Employee costs	1,024,500
33	Supplies and services	66,600
34	Third party payments	100,000
35	Transfer payments	23,000
36	Allocations	7,800
37	Carried forward	253,541,600

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27</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	5,923,400
8	Customer and client receipts	5,401,800
9	Inter departmental trading income	521,600
10	Roads Operations	60,806,900
11	Customer and client receipts	60,797,400
12	Inter departmental trading income	9,500
13	Sustainability	149,700
14	Customer and client receipts	149,700
15	Carried forward	<hr/> 196,426,700

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2026/27</u> £
1	Brought forward	253,541,600
2	Refuse Collection and Disposal	89,509,200
3	Employee costs	35,455,700
4	Premises costs	3,846,600
5	Transport and plant	728,200
6	Supplies and services	3,031,300
7	Third party payments	38,715,100
8	Allocations	7,732,300
9	Streetscene	29,167,000
10	Employee costs	25,553,100
11	Premises costs	149,000
12	Transport and plant	850,000
13	Supplies and services	456,800
14	Allocations	2,158,100
15	Parks and Open Spaces	32,823,600
16	Employee costs	23,635,100
17	Premises costs	2,987,300
18	Transport and plant	1,280,400
19	Supplies and services	1,278,600
20	Third party payments	1,133,700
21	Transfer payments	50,000
22	Allocations	2,550,200
23	Transfer to capital	-91,700
24	Community Safety	24,278,300
25	Employee costs	16,695,700
26	Premises costs	2,897,900
27	Transport and plant	52,300
28	Supplies and services	4,991,900
29	Transfer payments	69,800
30	Allocations	-429,300
31	Business Support	16,741,600
32	Employee costs	14,534,700
33	Premises costs	241,300
34	Transport and plant	25,800
35	Supplies and services	3,831,500
36	Third party payments	140,600
37	Allocations	31,100
38	Transfer to capital	-2,063,400
39	Carried forward	446,061,300

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27</u> £
1	Brought forward	196,426,700
2	Refuse Collection and Disposal	32,030,600
3	Other grants, reimbursements and contributions	19,300,000
4	Customer and client receipts	12,295,500
5	Inter departmental trading income	435,100
6	Streetscene	115,000
7	Customer and client receipts	115,000
8	Parks and Open Spaces	11,758,900
9	Other grants, reimbursements and contributions	21,300
10	Customer and client receipts	11,128,300
11	Inter departmental trading income	609,300
12	Community Safety	11,131,400
13	Other grants, reimbursements and contributions	4,500,600
14	Customer and client receipts	4,773,700
15	Inter departmental trading income	1,857,100
16	Business Support	128,200
17	Customer and client receipts	94,300
18	Inter departmental trading income	33,900
19	Carried forward	251,590,800

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2026/27</u> £
1	Brought forward	446,061,300
2	Property Asset Management	212,623,500
3	Employee costs	6,532,400
4	Premises costs	94,044,300
5	Transport and plant	51,600
6	Supplies and services	73,892,100
7	Third party payments	37,657,300
8	Allocations	945,800
9	Transfer to capital	-500,000
10	Regulatory	11,638,200
11	Employee costs	9,699,900
12	Premises costs	531,600
13	Transport and plant	20,600
14	Supplies and services	831,100
15	Support	41,000
16	Allocations	215,100
17	Capital financing costs	298,900
18	Transport	16,499,300
19	Employee costs	11,870,900
20	Premises costs	1,035,000
21	Transport and plant	17,590,100
22	Supplies and services	1,406,100
23	Allocations	-15,402,800
24	Direct departmental expenditure	686,822,300
25	Central Charges	112,882,500
26	Capital charges	86,970,400
27	Central support allocations in	37,181,800
28	Central support allocations out	-11,269,700
29	Total expenditure	799,704,800

NEIGHBOURHOODS, REGENERATION AND SUSTAINABILITY

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27 £</u>
1	Brought forward	251,590,800
2	Property Asset Management	157,791,900
3	Customer and client receipts	4,805,800
4	Inter departmental trading income	152,986,100
5	Regulatory	2,890,700
6	Customer and client receipts	2,855,100
7	Interest	13,000
8	Inter departmental trading income	22,600
9	Transport	14,690,200
10	Customer and client receipts	3,440,700
11	Inter departmental trading income	11,249,500
12	Direct departmental income	426,963,600
13	Direct departmental net expenditure to summary page 3	259,858,700
14	Net expenditure	372,741,200

SOCIAL WORK SERVICES

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2026/27</u> £
1	Adults	273,681,800
2	Employee costs	50,995,200
3	Premises costs	16,795,000
4	Transport and plant	1,204,000
5	Supplies and services	7,249,000
6	Third party payments	152,503,800
7	Transfer payments	43,597,000
8	Allocations	852,100
9	Capital financing costs	485,700
10	Children and Families	145,012,800
11	Employee costs	62,436,700
12	Premises costs	2,768,700
13	Transport and plant	766,800
14	Supplies and services	3,555,700
15	Third party payments	63,771,100
16	Transfer payments	11,713,800
17	Criminal Justice	20,436,000
18	Employee costs	16,556,000
19	Premises costs	748,700
20	Transport and plant	107,600
21	Supplies and services	513,300
22	Third party payments	2,484,900
23	Transfer payments	25,500
24	Older People/Physical Disabilities	325,680,700
25	Employee costs	140,975,600
26	Premises costs	5,945,500
27	Transport and plant	2,334,200
28	Supplies and services	7,071,700
29	Third party payments	158,811,200
30	Transfer payments	7,887,100
31	Allocations	2,655,400
32	Resources	109,906,200
33	Employee costs	46,692,500
34	Premises costs	6,363,100
35	Transport and plant	1,376,900
36	Supplies and services	58,905,100
37	Third party payments	76,100
38	Allocations	-3,507,500
39	Carried forward	874,717,500

SOCIAL WORK SERVICES

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate</u> <u>2026/27</u> £
1	Adults	41,729,300
2	Other grants, reimbursements and contributions	17,338,100
3	Customer and client receipts	24,391,200
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	6,041,400
9	Other grants, reimbursements and contributions	5,114,300
10	Customer and client receipts	927,100
11	Older People/Physical Disabilities	12,100,400
12	Other grants, reimbursements and contributions	32,700
13	Customer and client receipts	12,067,700
14	Resources	182,101,500
15	Other grants, reimbursements and contributions	169,697,600
16	Customer and client receipts	11,917,600
17	Inter departmental trading income	486,300
18	Carried forward	<hr/> 248,636,700

SOCIAL WORK SERVICES

Estimate of Expenditure and Income

<u>Line No.</u>	<u>Expenditure</u>	<u>Estimate 2026/27 £</u>
1	Brought forward	874,717,500
2	Direct departmental expenditure	874,717,500
3	Central Charges	41,181,600
4	Capital charges	5,958,000
5	Central support allocations in	35,223,600
6	Total expenditure	915,899,100

SOCIAL WORK SERVICES

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27</u> £
1	Brought forward	248,636,700
2	Direct departmental income	248,636,700
3	Direct departmental net expenditure to summary page 3	626,080,800
4	Net expenditure	667,262,400

RELATED COMPANIES AND JOINT BOARDS

Estimate of Expenditure and Income

Line No.	<u>Expenditure</u>	Estimate <u>2026/27</u> £
1	City Building Glasgow Joint Venture	1,915,000
2	Transfer payments	1,915,000
3	City Building Contracts	500,000
4	Third party payments	500,000
5	Glasgow Life	91,860,700
6	Third party payments	91,860,700
7	City Property (Glasgow) LLP	2,424,300
8	Third party payments	2,424,300
9	City Property Investment	2,245,500
10	Third party payments	2,245,500
11	Strathclyde Partnership for Transport	11,456,400
12	Concessionary fares	878,300
13	Passenger transportation	10,578,100
14	Jobs and Business Glasgow	4,216,800
15	Third party payments	4,216,800
16	<u>Direct departmental expenditure</u>	<u>114,618,700</u>
17	<u>Total expenditure</u>	<u>114,618,700</u>

RELATED COMPANIES AND JOINT BOARDS

for the Year ending 31 March, 2027

<u>Line No.</u>	<u>Income</u>	<u>Estimate 2026/27 £</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	114,574,700
5	Net Expenditure	114,574,700