

Why did we decide that? Justifying budget decisions

Connectors of cause, purpose, result and contrast · progress check

Part A · Vocabulary: money and decisions

Exercise 1 · Match the words with the definitions

Write the correct letter next to each word.

#	Word	Letter	Definition
1	deficit	___	a) to pay an external company to do a service
2	savings	___	b) a reduction in money or resources
3	investment	___	c) a situation where you spend more money than you receive
4	cost-effective	___	d) to discuss the terms of a contract again
5	priority	___	e) money spent now to get benefits in the future
6	cut	___	f) to stop increases or new spending for a period
7	justify	___	g) money that you don't spend because costs are lower
8	outsource	___	h) to give good reasons for a decision
9	freeze	___	i) giving good results for the money spent
10	renegotiate	___	j) something that is more important than other things

Useful collocations

a budget deficit · a hiring freeze · budget cuts · make savings · a long-term investment
a top priority · justify a decision · renegotiate a contract · outsource a service

Exercise 2 · Complete the sentences with a word from Exercise 1

- The network had a _____ of 3 million pesos last year.
- There is a hiring _____: we can't add new staff until June.
- We decided to _____ the cleaning service to an external company.
- Solar panels are expensive, but they are a good long-term _____.
- Student safety is our top _____.

Part B · Reading: a memo from the CFO

Roberto Chávez, the CFO of Horizonte International Schools, sends a memo to all principals. He explains the board's budget decisions for next year.

MEMO

To: All principals

From: Roberto Chávez, CFO

Date: October 20

Subject: Budget decisions for the 2027 school year

Dear colleagues,

As you know, the board met last week to review the budget for next year. I would like to explain the main decisions and the reasons behind them.

First, there will be a hiring freeze until June because the payroll budget is already 4% above our target. This is mainly because of the new salary scale that we introduced in August. However, all teaching positions that become vacant will be filled.

Second, we will renegotiate our contract with the transport company in order to reduce costs. Although the company has offered a small discount, we believe a better price is possible.

Third, despite the deficit, the board has approved the investment in solar panels for the Monterrey and Metepec campuses. The panels are expensive, but they will reduce our electricity bills by 30%, so the investment will pay for itself in five years.

Finally, we will outsource the cleaning service at all campuses so that our maintenance staff can focus on repairs. Even though this is a big change, a similar project in Puebla produced savings of 12% in the first year.

I know some of these decisions are not easy. Therefore, I would like to meet each of you before the end of the month in order to answer your questions.

Best regards,

Roberto Chávez · CFO, Horizonte International Schools

Exercise 3 · Read and choose the correct answer

Read the memo in 3 minutes. Circle a, b or c.

- Why is the payroll budget above target?
(a) There are more teachers. (b) There is a new salary scale. (c) There is a deficit.
- What will happen with vacant teaching positions?
(a) They will be filled. (b) They will stay empty until June. (c) They will be outsourced.
- When will the solar panels pay for themselves?
(a) in one year (b) in five years (c) in twelve years
- What happened in Puebla?
(a) Outsourcing cleaning produced savings. (b) Transport costs fell by 12%. (c) Solar panels were installed.

Exercise 4 · Match each decision with its reason or purpose

Write the letter. Then underline the words in the memo that introduce each reason.

Decision	Letter	Reason or purpose
1. a hiring freeze until June	_____	a) to answer the principals' questions
2. renegotiate the transport contract	_____	b) the maintenance staff can focus on repairs
3. install solar panels	_____	c) the payroll budget is 4% above target
4. outsource the cleaning service	_____	d) to reduce costs
5. meet each principal	_____	e) electricity bills will fall by 30%

Part C · Grammar in context

Look at the words you underlined. Roberto uses **connectors** to explain causes, purposes, results and contrasts. The key question is: **what comes after the connector?**

Function	+ clause (subject + verb)	+ noun or -ing	+ verb / new sentence
Cause	because the payroll budget is above target	because of the new salary scale	
Purpose	so that our staff can focus on repairs		(in order) to reduce costs
Result	..., so the investment will pay for itself		Therefore , I would like to meet...
Contrast	Although / Even though the company has offered a discount, ...	Despite / In spite of the deficit, ...	However , all teaching positions will be filled.

Part D · Practice

Exercise 5 · Circle the correct option

1. We can't hire more staff (because / because of) the payroll budget is frozen.
2. The school trip was cancelled (because / because of) the weather.
3. (Although / Despite) the deficit, the network opened a new campus.
4. (Although / Despite) enrollment fell, revenue increased.
5. We changed suppliers (in order to / so that) reduce costs.
6. We installed cameras at the entrance (in order to / so that) parents feel safer.
7. The quote was high. (However / Although), we accepted it because of the quality.

Part E · Your turn: justify a decision

Exercise 8 · Plan and defend (2 minutes)

Choose a real decision from your school. Complete the table. Then explain it to your teacher, who is a board member with some doubts.

Decision	
Reason (because / because of)	
Purpose (in order to / so that)	
Problem and your answer (although / despite / however)	

Useful language

We decided to... because... · This was mainly because of... · We did this in order to... / so that...

I understand your concern. However, ... · Although it is..., we believe... · Despite..., the results...

Part F · Progress check

These questions test the topics from sessions 1 to 5. Choose **one** option only. If you don't know, leave it blank.

1. How much _____ the new tablets cost?
(a) do (b) does (c) is (d) are
2. The auditors _____ the report yet.
(a) didn't send (b) haven't sent (c) don't send (d) aren't sent
3. _____ of our three sections has its own coordinator.
(a) All (b) Each (c) Every (d) Both
4. Our CFO, _____ joined the network in 2021, will present the budget.
(a) which (b) whose (c) what (d) who
5. Attendance _____ by 3% since last year.
(a) improved (b) had improved (c) is improving (d) has improved
6. We postponed the trip _____ the buses were not available.
(a) because (b) although (c) despite (d) in order to
7. The new scholarship policy _____ approved last Tuesday.
(a) has (b) were (c) have been (d) was
8. _____ the budget cuts, the school kept all its teachers.
(a) Although (b) However (c) Despite (d) Even