

EDINBURGH TRAM INQUIRY

PROJECT BUDGET AND FINAL COSTS

John Connarty, Business Partnering Senior Manager, Finance, City of Edinburgh Council

1. Career, Qualifications and Experience

- 1.1 I am a qualified accountant through the Chartered Association of Certified Accountants. I am currently employed as a senior manager within the Council's Finance function, reporting directly to the Council's Head of Finance.
- 1.2 I was employed by the City of Edinburgh Council (CEC) over the duration of the Tram project although I had no direct involvement in the project at any time.

2. Introduction

- 2.1 This statement has been prepared in response to a request from the Edinburgh Tram Inquiry for an account of the Edinburgh Tram Project budget and final costs.
- 2.2 Many of the CEC staff who were directly involved in the Tram project are no longer employed by the Council and, in preparing this statement, I have relied heavily on review of available public reports together with review of Tram Project financial management records, which were maintained by CEC following handover of responsibility from tie Limited during financial year 2011/12.

3. Project Budget at Financial Close May 2008 - £512m

- 3.1 The estimated final cost for phase 1a of the Edinburgh Tram project at Financial Close on 14 May 2008 was £512m, consisting of base costs of £481.8m and a risk allowance of £30.2m. In addition, it was noted that a further contingent payment of £3.2m would be due, if phase 1b was not built. [TRS00017180].
- 3.2 A detailed project budget estimate of £508m was provided by tie Limited on 15 April 2008. This analysis was prepared prior to final changes agreed through contract negotiations which increased estimated costs by £4m to £512m. It has not been possible to source a later version of the tie Limited detailed spreadsheet reconciling to the position at Financial Close. [CEC01353025, CEC01353027].

- 3.3 A summary of the detailed project budget of £508m at 15 April 2008 is included at Appendix 1. [CEC01353027].
- 3.4 The risk allowance at Financial Close was £30.2m. A detailed analysis of the risk allowance of £32.3m at 15 April 2008 was included in the project budget file supplied by tie Limited on 15 April 2008 [CEC01353027¹]. It has not been possible to identify a later version of the tie Limited risk allocation reconciling to the position at Financial Close. A summary of the estimated risk allowance of £32.3m at 15 April 2008 is included at Appendix 2. A detailed breakdown of the quantified risk allowance of £27.9m is included as Appendix 2a.
- 3.5 The estimated project cost at Financial close included £14.5m under the heading "Static Budget Lines"². A reconciliation of this sum, based on the detailed budget analysis provided by tie Limited on 15 April 2008, is included at Appendix 3.
- 3.6 A reconciliation of movements between the budget analysis provided on 15 April 2008 and the budget at Financial Close is included at Appendix 4. The summary budget at Financial Close is based on the Tram Project Board paper of 4 June 2008 [CEC01366141].

4. Project Budget post mediation, August 2011 - £776m

- 4.1 Following on from mediation talks a revised project budget of £776m was approved, comprising a base budget of £742m and a risk / contingency budget of £34m. The revised budget provided for completion of the tram line to York Place and confirmed a funding requirement of £231m in addition to the previously approved funding of £545m. [TRS00011725].
- 4.2 A summary of the detailed project budget of £776m is included at Appendix 5 and a summary of the risk allowance of £34.207m (as at 3rd November 2011) is included at Appendix 5a.

5. Project Costs and Vouching

- 5.1 Project expenditure (net of contributions and recharges) incurred against the revised approved budget of £776m is £776.7m. A summary of project costs and income as at 31st March 2017 is included at Appendix 6 with further detail on project income shown in Appendix 7. Contributions received totalling £7.447m are shown in Appendix 6 and these are represented by items 1 to 12 in Appendix 7. Revenue expenditure recharged to the Council revenue account totalling £8.682m is shown in Appendix 6 and this is represented by items 13 to 15 in Appendix 7.

¹ The source project budget file supplied by tie Limited contains two different risk allowance figures - worksheet 1 (£32.3m) and worksheet 2 (£33.2m). I have assumed that the figure in worksheet 1 (P13) was the most up-to-date estimate at that time.

² The phrase "static budget lines" is used in the Tram Project Board paper of 4 June 2008 (CEC01366141). The phrase is not defined in the Tram Project Board paper and my interpretation is that this represents budget lines which did not change between approval of the Final Business Case in October 2007 and Financial Close.

- 5.2 Expenditure on Utilities is net of £3.824m of "betterment" payments received from utility companies. These receipts were accounted for through T-code T.18.02.22.
- 5.3 All project expenditure is net of Value Added Tax (VAT). VAT incurred on the Tram project was recoverable from HM Revenue and Customs.³
- 5.4 There are a small number of ongoing matters relating to the Tram project. Current estimates are reflected in project expenditure in respect of these matters. Outstanding issues include final settlement with Scottish Water for utility diversions where discussions are ongoing.
- 5.5 Project expenditure and income shown in Appendices 6 and 7 have been compiled from a series of project spreadsheets which were used to manage and monitor the project. Tie Limited handed over the spreadsheet files to CEC at the time of project transfer and these spreadsheet files continued to form an integral part of the Tram Project financial management and reporting framework through to completion of the project.
- 5.6 Tie Limited undertook detailed accounting and record-keeping until 2011 - £509.2m of project expenditure was incurred and accounted for through tie Limited. Following handover of accounting and record-keeping, £267.5m of project expenditure was directly accounted for by CEC. Details of balances and transactions (9,700 lines) accounted for through tie Limited were provided to CEC when responsibility for project accounting transferred to CEC.
- 5.7 Financial records were maintained across individual cost categories known as "T-Codes". When responsibility for project accounting transferred in 2011, CEC maintained these detailed cost categories which had been established by tie Limited. The Council's Internal Audit partner, PwC, undertook a review of the project financial management and reporting arrangements in 2013. I understand that there were no material issues raised in this audit.
- 5.8 All balances have been included within the historical accounts of tie Limited and CEC and have been externally audited, without qualification, by Geoghegans (tie Limited) and Audit Scotland (CEC).
- 5.9 Reconciliations have been undertaken to show how total expenditure certified in the final account statements for the main project contracts has been accounted for within project accounting. These reconciliations are included at Appendix 8 (Tram Vehicles), Appendix 9 (Infraco) and Appendix 10 (MUDFA). It should be noted that the breakdowns of expenditure in these reconciliations differs from the breakdowns shown in the main project contracts. The breakdown in the tie financial ledger (project accounting) was based on the contract monitoring structure adopted by tie Limited. By contrast, the final account statements reflect the agreed contract sums resulting from the mediation process, and the subsequent changes agreed thereafter.

³ It is understood that a small element of VAT incurred (estimated to be less than £500) may not have been recoverable from HM Revenue and Customs as it was incurred following de-registration of tie Limited.

6. Other Tram-Related Expenditure

- 6.1 The following tram-related expenditure was funded outwith the £776m budget for the construction phase of the project:

Parliamentary Process.

- 6.2 Parliamentary Bills to construct and operate the Tram lines received Royal Assent in spring 2006. The costs to progress the Bills amounted to £16.852m. The Scottish Government provided separate grant funding to fully fund this expenditure.

Reinstatement Works and Public Realm Works.

- 6.3 It is estimated that £5.380m has been incurred to date in relation to additional infrastructure works which were directly related to the Tram Project. This includes £3.953m relating to road and pavement reinstatement works at Leith Walk and Constitution Street together with public realm works at St. Andrew Square and wider works. It is estimated that further expenditure of £1.547m will be incurred to complete reinstatement works at Leith Walk and Constitution Street and this would take additional infrastructure investment to £6.927m. The reinstatement works on Leith Walk and Constitution Street are being carried out as part of a wider programme of public realm improvements. Given the size and scope of the project, the works are being carried out in phases with Phase 4 due to be completed in October 2017. If the extension of the tram to Newhaven takes place, it is anticipated that the remainder of the reinstatement works, phases 5 and 6, will be carried out as part of the tram extension project. All of this expenditure has been funded through the Council's Capital Investment Programme and a summary of this capital expenditure is included at Appendix 11.

Support for Business

- 6.4 A rateable value reduction scheme was applied for retail properties impacted during Tram construction. Under this scheme, it was agreed that a reduction in rateable value would be applied where a retail business had a frontage onto the area of Tram construction work. It is estimated that the reduction in non-domestic (business) rates payable under this scheme was around £6.3m. Non-domestic rates income is pooled centrally by the Scottish Government and this rateable value reduction scheme had no impact on the Council budget or on the Tram project budget.
- 6.5 A separate non-domestic rates Hardship Relief scheme was agreed for businesses severely impacted by the Tram project. 75% of the cost of the additional Hardship Relief was met by the Scottish Government with 25% met by the Council. The total value of Hardship Relief was £85,469 with £21,367 met by the Council.

- 6.6 An additional support scheme was also introduced for small businesses impacted during Tram construction. This scheme provided one-off lump sum payments to small businesses with a rateable value of £28,000 or less. A payment of £3,000 was made to eligible businesses with a turnover of less than £61,000 and £4,000 to those with a turnover of £61,000 and over. £1.697m of expenditure was incurred under this scheme and this was accounted for within the £776m Tram Project budget.
- 6.7 A report to the Council meeting of 29 May 2008 relating to the above arrangements is included at Appendix 12.
- 6.8 In addition, a budget allowance of £0.545m in 2011/12 and £0.445m in 2012/13 was established by the Council to provide support for the "Open for Business" scheme. This expenditure was funded separately through the Council's Revenue budget. A report to the Council's Policy and Strategy Committee meeting of 28 February 2012 is included at Appendix 13.

Costs of Winding Down tie Limited

- 6.9 Tie Limited Pension Fund cessation costs were £4.798m. These costs were outwith the £776m Tram project budget and were contained within the Council's overall revenue budget for 2011/12.
- 6.10 Revenue costs associated with Tie voluntary redundancies were £2.561m. These costs are included within the Tram project costs of £776.7m.
- 6.11 The costs associated with winding down of tie Limited were reported to the Council's Finance & Resources Committee on 31 July 2012. A copy of that Committee report is included at Appendix 14.

Tram Project Revenue Costs

- 6.12 From 2012/13, following a decision within the Tram Project, project revenue expenditure, including CEC tram-related staff costs previously funded through the Tram project budget, was funded outwith the £776m project budget with this expenditure being met through the Council's overall revenue budget.
- 6.13 £9.821m of revenue expenditure was incurred over three financial years, 2012/13 to 2014/15, comprising £8.682m which was recharged from the Tram project account to the Council's revenue budget and £1.139m of expenditure which was charged directly to the Council revenue budget. A summary of this revenue expenditure is included at Appendix 15. The expenditure was reported through the Council's Finance and Resources Committee and was contained within the Council's approved revenue budgets across this period.

Funding of Tram Project Budget Increase of £231m, August 2011

- 6.14 As reported to Council on 25 August 2011, following review of project costs, a revised total budget requirement of £776m was established. On this basis, the additional funding requirement over the previous budget sum of £545m was £231m. Council agreed that the additional £231m budget requirement would be funded by prudential borrowing. [TRS00011725].
- 6.15 Based on the assumptions set out within the report to Council on 25 August 2011 (additional borrowing of £231m, repayment period of 30 years and interest rate of 5.1%), it was estimated that the additional revenue cost arising from this additional borrowing would be £15.3m p.a. (comprising repayment of principal and interest) over a 30-year period. The additional annual revenue costs arising from the additional borrowing approved by the Council for the Tram project were estimated to equate to approximately 1% of the Council's annual gross revenue budget in 2011/12.
- 6.16 Council borrowing is carried out on a programme basis through a consolidated loans fund, and not on a project-by-project basis. It is not therefore possible to specify the actual cost directly associated with the additional borrowing requirement of £231m. However, the marginal interest rate on the Council's external borrowing in 2011/12 and 2012/13 was around 4% compared to the prudent estimate of 5.1% which was assumed in the Council report of August 2011. Based on a lower marginal interest rate of 4%, the annual revenue cost arising from the additional borrowing requirement of £231m would equate to circa £13.4m p.a. (comprising principal and interest) over a 30-year period.
- 6.17 Developer Contributions are within the CEC contribution of £45m to the original budget of £545m. CEC budgeted to receive £25m in cash over 20 years. Developer contributions received to date total £9.5m with the current shortfall in contributions of £15.5m managed through additional prudential borrowing. Based on a lower marginal rate of interest of 4%, the annual revenue cost arising from this additional borrowing requirement of £15.5m would equate to £0.9m p.a. (comprising principal and interest) over a 30-year period.
- 6.18 The annual costs (principal repayment and interest) arising from additional prudential borrowing arising from the Tram project are within the £15.3m estimate which was reported to Council in August 2011. Although the level of borrowing is higher due to the current shortfall in developer contributions, this has been offset by lower marginal interest rates. Based on a lower marginal interest rate of 4%, the annual revenue cost arising from the additional borrowing requirement of £246.5m - the additional borrowing of £231m combined with the current shortfall in developer contributions of £15.5m - would equate to £14.3m p.a. (comprising principal and interest) over a 30-year period.

- 6.19 The Tram Inquiry team has requested details of revenue budget savings made by the Council in recent years. An analysis of revenue budget savings totalling £145m over financial years 2015-16 to 2017-18, is included in Appendix 16.

Other

- 6.20 It has not been possible to isolate any overall impact on parking revenue relating to the Tram project. There were reductions in parking revenue in George Street arising from the temporary decrease in available parking places. However, "Pay and Display" income increased in each year from 2010-11 to 2014-15 and drivers may have been moving to different areas within the City to park.

7. Comparison of Actual Costs to Budgets

- 7.1 As requested by the Inquiry a comparison of actual costs with project budgets (at Financial Close and following mediation) has been prepared, based on available information. This is included at Appendix 17. Post mediation, regular project updates, including comparison of actual costs with project budgets, were reported to the Council's Governance, Risk and Best Value Committee. In addition to these committee reports, a project budget summary (WED00000092) contains detailed information on project budgets, costs and approved contract changes (post mediation) relating to Infracore, Utilities and Vehicles.

8. Formal Reporting of Project Costs

- 8.1 The final formal report to the Council on Tram project costs was presented by the Council Chief Executive at a Council meeting on 25 September 2014 [CEC02083198]. At that time, final costs were estimated to be £776.0m.
- 8.2 The current costs statement (Appendix 6) estimates the final Tram project cost to be £776.7m, excluding those costs stated above which were met from other budgets. There have been a small number of adjustments to the position reported in September 2014 including an increase of £0.55m in land and property compensation expenditure.

9. Certification of Statement

- 9.1 I confirm that the facts set out in the statement are within my direct knowledge and true, and where based on information provided to me by others, that they are true to the best of my knowledge, information and belief.



**John Connarty, Business Partnering Senior Manager (Finance), The City of
Edinburgh Council**

26/9/2017.

PHASE 1A - BUDGET AT FINANCIAL CLOSE (tie Limited estimate 15 April 2008)

FORECAST THIS PERIOD

T01.01	Project management Staff Costs	£26,697,670
T01.02	Recruitment Fees	£466,203
T01.03	Travel & Subsistence / Conference	£356,214
T01.04	Allocations from central O/H	£5,580,828
T01.05	IT & Software Costs / fitout	£3,109,075
T01.06	Citypoint - rent,rates,s/c	£2,171,873
T01.07	Recovered from SDS	£0
T01.08	Short Term Contractors	£196,804
T01.09	City Point Overheads	£25,271
T01.10	Active Risk Manager	£83,665
T01.11	Archaeological supervisor	£267,879
T01.12	MUDFA Site Overheads	£13,458
T01.20	Period Adjustments	£0
T01	Total tie PM costs	£38,968,939
T02.01	Core Team	£7,631,160
T02.02	Retention	£0
T02	Total DPOF	£7,631,160
T06.01	Technical Services	£9,302,558
T06.02	Land agreement/negotiations	£113,000
T06.03	TSS Second to CEC-Approvals support	£92,381
T06	Total TSS	£9,507,939
T06.04	CEC staff costs	£1,168,277
T12.01.01	Fees / production Items - WS	£0
T12.01.02	PR fees	£502,961
T12.01.03	PA fees	£6,000
T12.01.04	Sundries	£20,468
T12.01.05	Production	£319,099
T12.01.06	Outlook	£2,500
T12.01.07	Branding / advertising	£0
T12.01	Subtotal WS	£851,028
T12.02.01	Fees / production Items - MH	£0
T12.02.02	PR fees	£643,193
T12.02.03	PA fees	£0
T12.02.04	Sundries	£0
T12.02.05	Production	£8,000
T12.02.06	Outlook	£7,500
T12.02.07	Branding / advertising	£0
T12.02	Subtotal MH	£658,693
T12.03	Tram branding	£37,500
T12.04	PR Support	£0
T12.05	Business development and marketing	£901
T12.06	Media monitoring	£31,080
T12.07	Media training	£19,500
T12.08	Promotional materials	£80,951
T12.09	Websites	£78,490
T12.10	Events	£39,000
T12.11	Advertising	£91,118
T12.12	Internal communications	£13,585
T12.01-12	Subtotal Communications	£392,125
T12.13	S/H – Wider Community Consultations	£573,176
T12.14	S/H – Events	£4,649
T12.15	S/H – Open for Business	£19,745
T12.16	S/H – Sundry Expenses	£26,800

T12.13-22	Subtotal Stakeholder	£624,370
T12.23-37	Subtotal Other	£0
T12	Total COMMS / MARKETING	£2,526,216
T13.01	Non Executive Board	£34,352
T13.02	Search Fees	£5,000
T13.03	Overheads	£2,683,781
T13	Total TEL	£2,723,133
T99.01	Miscellaneous	£265,616
T99.02	Previous years	£3,093,000
T99	Total Miscellaneous	£3,358,616
TT01	Total Project management	£65,884,280
T03.01	DLA-SDS	£140,729
T03.02	DLA-TSS	£31,999
T03.03	DLA- Site Investigation	£1,116
T03.04	DLA-MUDFA	£684,194
T03.05	DLA-Network Rail / Scotrail	£119,986
T03.06	DLA-JRC	£27,383
T03.07	DLA-Infraco	£1,164,594
T03.08	DLA-Vehicles & Driver supply contract	£461,015
T03.09	DLA-BAA	£22,200
T03.10	DLA-Land & Property (3rd parties)	£25,946
T03.11	DLA-Ticketing Agreements	£0
T03.12	DLA-DPOF	£85,711
T03.13	DLA-Tram Netwk/Roads Interface	£22,149
T03.14	DLA-EARL interface	£39,217
T03.15	DLA-Commissioning Svcs Agmt	£6,892
T03.16	OCIP	£24,280
T03.17	Infraco Enabling	£3,951
T03.18	HR Issues	£0
T03.19.01	Ingliston Park & Ride	-£1
T03.19.02	Mass Earthworks	£1,136
T03.01-19	Subtotal DLA	£2,862,499
T03.20	D&W-General Advice	£745,652
T03.21	D&W-TRO's	£801,983
T03.22	D&W-Property	£841,934
T03.23	D&W-Planning Monitoring	£292,542
T03.24	D&W-TDWG	£87,860
T03.25	D&W -Public Realm	£0
T03.26	D&W-Litigation	£260
T03.27	D&W-Secondments	£152,123
T03.20-35	Subtotal D&W	£2,922,354
T03.35-45	Subtotal Other	£0
T03	Total LEGALS	£5,784,852
T07.01	Consultancies	£20,521
T07	Total UTILITIES	£20,521
T08.01	Tech. Advisors-Parl.Support	£268,643
T08.02	Tech. Advisors-Parl.Support-PM	£29,383
T08	Total DESIGN SUPPORT	£298,026
T14.01	Operator Consultancy	£0
T14.02	Financial Consultancy	£174,893
T14.03	WP1 modelling (FM)	£17,184
T14.04	WP2 modelling (MVA)	£11,148
T14	Total SERVICE INTEGRATION	£203,225
T15.01	INFRACO (PUK)	£264,921
T15	Total PUK	£264,921
T16.01	Financial advisor 05/06	£285,286
T16	Total FINANCIAL ADVISOR	£285,286
TT02	Total other resources	£6,856,832

T04.01	Design Services under SDS	£11,665,951
T04.01.01	Overall Value Main Works (Unallocated)	£3,401,348
T04.01.02	Section 1 Newhaven Road to Haymarket	£2,628,790
T04.01.03	Section 2 Haymarket Corridor	£243,793
T04.01.03	Section 3 Haymarket to Granton Sq	£2,172,266
T04.01.04	Section 3 1B deduction	-£1,858,755
T04.01.05	Section 4 Granton Sq to Newhaven Rd	£0
T04.01.06	Section 5 Roseburn Junction to Gogar	£1,453,607
T04.01.07	Section 6 Gogar Depot	£328,781
T04.01.08	Section 7 Gogar to Edinburgh Airport	£443,207
T04.01.09	Section 8 Ingliston West / Newbridge	£0
T04.01.10	MUDFA / Utilities	£552,625
T04.01.11	Claim	£1,925,000
T04.01.12	Variations	£0
T04.02	Site Investigation under SDS	£1,415,000
T04	Total SDS	£24,371,614
TT03	Total design	£24,371,614
T05.01	Integrated Transport Model	£2,454,444
T05.02	Surveys (MM)	£165,589
T05.03	Consultancy (Halcrow)	£9,916
T05	Total JRC	£2,629,949
T11.01	Legal	£0
T11.02	TRO's - Technical	£1,313
T11	Total TROs	£1,313
TT04	Total traffic management and modelling	£2,631,262
T09.01	Network Rail Legal Costs	£0
T09.01.01	Network Rail (PM)	£437,343
T09.01.02	Network Rail (Legal)	£7,500
T09.02	BAA legal costs	£0
T09	Total 3RD PARTY NEGOTIATIONS	£444,843
TT05	Total 3rd party interfaces	£444,843
T10.01	D&W (10.01 & 11.01)	£25,843
T10.02	Advisors (Colliers / DV)	£201,121
T10.03	Technical	£0
T10.04	Advance Purchases 05/06 (Fees)	£60,181
T10.05.01	Advance Purchases (GVD)	£13,486,953
T10.05.02	Advance Purchases (gifted / free issue)	£4,807,286
T10.01-.05	Subtotal Land	£18,581,384
T10.06.01	Business Compo Primary payment	£1,599,791
T10.06.02	Business Compo Enhanced payment	£350,000
T10.06.03	Business Compo Admin	£50,000
T10.06	Subtotal Business Compensation	£1,999,791
T10.07-13	Subtotal Other	£0
T10	Total LAND & PROPERTY	£20,581,175
TT06	Total land and other compensation claims	£20,581,175
T17.01	Insurance consultancy	£362,118
T17.02	OCIP	£3,591,000
T17.03	OCIP deduction only INFRACO	£554,350
T17	Total INSURANCE	£4,507,469

TT07	Total Insurance	£4,507,469
T18.01	Subtotal MUDFA	£36,915,492
T18.02	Subtotal utilities	£11,627,214
T18.03-20	Subtotal other	£0
T18	Total MUDFA / Utilities	£48,542,706
TT08	Total MUDFA / Utilities	£48,542,706
T19.01.01	Prelims	£50,583,292
T19.01.02	Infraco early mobilisation	£6,713,420
T19.01.03	Advanced purchases	£18,000,000
T19.01.04	Transfer to / from MUDFA	£27,287
T19.01.05	Section 1a	£15,692,628
T19.01.06	Section 1b	£6,708,247
T19.01.07	Section 1c	£9,815,693
T19.01.08	Section 1d	£6,112,236
T19.01.09	Section 2	£5,551,667
T19.01.15	Section 5a	£18,245,596
T19.01.16	Section 5b	£20,775,919
T19.01.17	Section 5c	£11,057,010
T19.01.18	Section 6	£12,967,065
T19.01.19	Section 7	£11,129,564
T19.01.20	Unallocated to section	£18,240,000
T19.01.21	NR Immunisation	£3,000,000
T19.01.05-24	Subtotal Construction	£214,619,623
T19.01.25	Testing and commissioning	£0
T19.01.26	Maintenance mobilisation and spare parts	£2,571,762
T19.01.27	Variations / changes	£0
T19.01.28	Provisional sums	£16,395,328
T19.01.29	Contingency	£2,000,000
T19.01.30	Claims	£0
T19.01.31	EAL - Burnside road	£1,000,000
T19.01.32	Construction Support	£1,000,000
T19.01.33	ER additions since v3.1	£400,000
T19.01	Subtotal Infraco main works	£237,986,713
T19.04.01	Advanced purchases	£0
T19.04	Subtotal Funding adjustment	£0
T19.02.01	SRU Murrayfield pitches	£0
T19.02.02	Relocate historic monuments	£42,000
T19.02.03	Environ. impacts - badgers	£32,000
T19.02.04	Invasive species	£299,917
T19.02	Subtotal advance works	£373,917
T19.03.01	Unallocated	£134,574
T19.03.02	Set up / mobilisation	£179,741
T19.03.03	Phase 1 (150,000m3)	£2,914,685
T19.03.04	Phase 2 (100,000m3)	£2,209,987
T19.03.05	Phase 3 (94,093m3)	£0
T19.03	Subtotal depot advance works	£5,438,987
T19.06.21	Material Recovery/Reprocessing - Mudfa	-£120,000
T19.06.22	Reduction in extent of road reinstatement	-£116,000
T19.06.23	Defeased Leasing	-£2,961,000
T19.06.24	Network Reinforcement	-£1,363,000
T19.06.21-40	Subtotal VE - Non-Infraco	-£4,560,000
T19.07.01	Traffic signal and UTC	£0
T19.07.02	Murrayfield modifications	£940,010
T19.07.03	NR Immunisation	£1,000,000
T19.07.04	Power - Network reinforcement	£1,579,674
T19.07.05	Ticket machines	£750,000

T19.07.06	IPR2 contingency	£300,000
T19.25		£0
T19.07-25	Subtotal Non Infraco works	£4,569,684
T19	Total Infraco	£243,809,301
TT09	Total Infraco	£243,809,301
T20.01.01	Prelims	£6,000
T20.01.02	Tramco early mobilisation	£450,000
T20.01.03	Approval of preliminary design	£1,100,386
T20.01.04	Delivery of mock up	£0
T20.01.05	Approval of final design / mock up	£1,650,580
T20.01.06	Approvals and consents	£0
T20.01.07	Commencement of tram works	£9,233,400
T20.01.08	Completion 1st set bodysHELLS	£3,301,159
T20.01.09	Completion 1st set bogies	£3,301,159
T20.01.10	Completion 1st tram assembly	£3,301,159
T20.01.11	Completion factory based type testing	£3,851,352
T20.01.12	Delivery of preliminary tram maintenance manuals	£3,301,159
T20.01.13	Delivery of spares	£1,100,386
T20.01.14	Delivery of final documentation	£1,100,386
T20.01.15	Delivery of special tools	£550,193
T20.01.16	Completion of driver training	£550,193
T20.01.17	Completion of maintainer training	£550,193
T20.01.18	Completion of integrated system testing	£550,193
T20.01.19	Commencement of shadow running	£550,193
T20.01.20	Opening for passenger service	£550,193
T20.01.21	Supply chain mobilisation	£11,003,863
T20.01.22	Adjustment	£0
T20.01.23	Delivery of trams	£4,511,584
T20.01.24	Testing and commissioning	£4,511,584
T20.01.25	Advance maintenance mobilisation	£2,274,884
T20.01.26	Depot equipment	£739,709
T20.01	Subtotal Tramco main works	£58,039,910
T20.02	Subtotal Funding adjustment	£0
T20.03-30	Subtotal other	£0
T20	Total Tramco	£58,039,910
TT10	Total Tramco	£58,039,910
T44.01	Risk	£32,347,616
T44	Total Risk	£32,347,616
	Total Ph1a	£508,017,007

PHASE 1A - RISK ALLOWANCE AT FINANCIAL CLOSE

tie Limited estimate at 15 April 2008

Risk Allowance Analysis:

Infraco/Tramco Delivery	6,872,314
Design & Consents	3,301,992
MUDFA	8,644,277
General Programme Delay	6,653,659
Land compensation	1,087,563
TROs	935,765
Network Rail	318,058
Other	124,220
QRA Total	27,937,847
Non-delivery of VE included in Infraco price	2,000,000
Extent of Road Reinstatement	2,000,000
Unspecified Risks (Contingency)	409,769
	32,347,616

EDINBURGH TRAM PROJECT

P80 Risk Allocation Report

Current Period End: 01-Mar-09

Risk Score Sum: 22,134,453 (k)

Total Allocation Phase 3A: 27,937,807

P80 Item	Allocated P80 Risk ID	Cause	Risk Event	Effect	Impact Assessment 00 Feb 2009 P80	Exposure Period				Sum Risk Mean	P80 Risk Allocation	P80 Risk Allocation 1A k		
						Start	End	Start	End					
1.1.1 Construction	64	The delay for the lighting has yet to be approved by CECS Street Lighting section	Additional time or cost could be incurred in relation to the street lighting works	Compliance with the requirements may cause photometric works resulting in additional cost and delay to programme	17.50%	12.5	29-Aug-07	31-Oct-08	2.150	3.000	2.426	Design & Construct		
2 PROCUREMENT CONSULTANT	44	SOS contractor does not deliver the required prior approval consents before revision	Late prior approval consents	Delay to programme with additional resource costs and delay to infra programme. Impact up on risk balance	50.00%	900	1800	7200	28-Jun-08	28-Nov-08	893.115	1,240,563	1,119,916	Design & Construct
3 DESIGN	330	Attractive scope and nature of work and vibration provisions measures/requirements are not provided to SOS. Specifications relating to Train door provided by Transio are optimistic.	Design assumptions lead to Train door and vibration measures being inadequate during operation	Train design requires to be re-worked. Post construction elements need to be adjusted or re-constructed or additional noise and vibration measures need to be incorporated	18.90%	300	1000	61-Jun-07	31-Jan-11	53.225	73.767	89.023	Design & Construct	
5 PARLIAMENTARY PROCESS APPROVALS	271	Inadequate quality of submission of approval. Patchy submission of packages. Programme not updated. Lack of CECS responses.	Failure to process prior approval applications within 8 weeks	Delay and disruption to infra programme	80.00%	750	750	1800	03-Jun-08	29-Aug-08	601.190	824.048	936,546	Design & Construct
5 PARLIAMENTARY PROCESS APPROVALS	900	SOS are behind programme with design review, consents and to have decided not to extend programme period to account for the risk.	CEG carry forward impact of unapproved design provided to infra	Modification required to the design post-contract would result in additional costs	80.00%	500	750	1800	13-Aug-07	31-May-08	375.519	520.507	436,470	Design & Construct
7.3 Infra	270	Third party concerns including Network Rail, CECS Planning, CECS Roads Department, Historic Scotland, Building Planning Officer consent is denied or delayed	Delay to programme. Risk transfer responses by Infra is to return risk to be increased and then cost if transferred and also as a result of any delay due to violation.	Delay to programme. Risk transfer responses by Infra is to return risk to be increased and then cost if transferred and also as a result of any delay due to violation.	50.00%	1250	03-Jul-06	31-Dec-08	876.000	866.400	378,804		Design & Construct	
GENERAL/OVERALL	169	Concurrent major projects in Edinburgh	Other major projects in Edinburgh interface with Tram	Delay in sequence in certain areas. Additional resource project management costs.	50.00%	100	500	500	01-Mar-07	31-Dec-10	166.871	208.065	186,444	General Programme Delay
1.7 Miscellaneous	343	General delay to programme with various causes e.g. failure to obtain approvals on time, parliamentary process, delays due to lack of protection of BAA agreement with new owners	Delay to completion of project	Inflation at 6% causes increased cost base and thus to delay plus revenue loss	40.00%	6000	16000	29000	31-Dec-10	31-Dec-11	5,843,316	6,100,018	6,487,215	General Programme Delay
7.1.3 Depot	674	Interference from existing services	Increase in levels of Spot Excavation	Increased Cost & Programme extension	20.00%	100	500	500	13-May-07	31-Aug-08	72.000	101.000	104,336	Infra Delivery
7.1.3 Depot	681	Existing Spot 56a (Lithium) to be removed	Increase in the Lithium Valuation	Higher cost will have to be paid for disposal	80.00%	0	25	50	19-Jul-07	31-Mar-08	10.000	27.800	27,839	Infra Delivery
7.1.3 Depot	670	Agreement with GDF to use Gravel from proposed	Supply of Gravel proposed	Cost & Programme extension	70.00%	100	120	228	15-Jul-08	06-Sep-08	9.900	15.777	15,777	Infra Delivery
7.3 Infra	640	Scope of works related to Water Area Modelling (WAM) have not been agreed with SDS because they consider this to be out with the scope of their contract	Minor delay above extent of temporary works required for road network leading to WAM Area Modelling issues.	Prohibited claim from SDS to deal with additional work. Further construction costs to deal with WAM issues (cost to be covered by SDS) cover and above these items by Infra	90.00%	7	3000	01-Jul-06	24-Sep-08	1,421.784	1,071.045	1,371,040	Infra Delivery	
7.3 Infra	631	Utility assets uncovered during construction that were not previously recorded for identification of overhead lines, known redundant cables, unknown fire cables or unknown redundant lighting	Discovery of Unrecorded assets impacts scope of between work	Re-work and delay as time taken to take out and replace unrecorded items. Increase in Cost as a result of additional work	80.00%	490	3000	01-Oct-07	31-Jul-10	976.234	914.731	747,384	Infra Delivery	
7.3 Infra	172	Area of possible construction on former ground (relocated) that has been highlighted during site study investigation to west of Depot (Dun - from Glasgow City LHA) project revealed that the possibility of finding rubble and concrete waste	Removal from through area of former location of site of concrete waste	Increase in costs to provide special excavation	10.00%	100	200	300	01-Jun-07	31-Jul-08	190.178	300.843	263,847	Infra Delivery
7.3 Infra	306	Ground water archaeological features in relation to depot construction	Extension of archaeological programme	Delay in construction programme	85.00%	0	100	800	20-Sep-07	31-Sep-10	184.758	250.107	256,884	Infra Delivery
7.3 Infra	318	Utility assets uncovered during construction that were not previously recorded for identification of overhead lines, known redundant cables, unknown fire cables or unknown redundant lighting	Discovery of Unrecorded assets impacts scope of between work	Re-work and delay as time taken to take out and replace unrecorded items. Increase in Cost as a result of additional work	80.00%	100	500	500	08-Aug-07	31-Jul-08	140.813	207,543	168,955	Infra Delivery
7.3 Infra	373	Unrecorded utility assets uncovered during construction that were not previously recorded for identification of overhead lines, known redundant cables, unknown fire cables or unknown redundant lighting	Discovery of Unrecorded assets impacts scope of between work	Re-work and delay as time taken to take out and replace unrecorded items. Increase in Cost as a result of additional work	80.00%	1500	3000	8000	20-Sep-07	01-Jul-10	2,280,244	2,603,380	3,243,047	Infra Delivery
7.3 Infra	645	Utility assets uncovered during construction that were not previously recorded for identification of overhead lines, known redundant cables, unknown fire cables or unknown redundant lighting	Discovery of Unrecorded assets impacts scope of between work	Re-work and delay as time taken to take out and replace unrecorded items. Increase in Cost as a result of additional work	80.00%	50	150	150	01-Jun-07	01-Jul-08	68.588	130,852	104,982	Infra Delivery
1.1 Land & Property	352	Increase in land values	Higher land compensation claims than anticipated	Additional cost to pay compensation claims	30.00%	8	4800	06-Mar-07	31-Dec-10	884.658	940.154	949,154	Land compensation	
1.1 Land & Property	10	Costs of obtaining necessary rights are unknown	Cost associated with obtaining necessary rights	Increased legal costs relating to obtaining wayleaves	40.00%	50	200	800	02-Apr-07	25-Oct-08	90.630	130.400	138,483	Land compensation
2.2 MUDFA/Utilities	184	Utility assets uncovered during construction that were not previously recorded for identification of overhead lines, known redundant cables, unknown fire cables or unknown redundant lighting	Discovery of Unrecorded assets impacts scope of MUDFA work	Re-work and delay as time taken to take out and replace unrecorded items. Increase in Cost as a result of additional work	95.00%	1000	3000	8000	08-Apr-07	31-Dec-08	3,171,589	4,200,437	4,188,860	MUDFA
2.2 MUDFA/Utilities	138	Utility division radio specification only from plans	Uncertainty of ENR's location and consequently required diversion work/unknown utility services within LAD	Increase in MUDFA costs or delays as a result of changing O&M info. Divisions have indicated	80.00%	0	1200	2400	02-Apr-07	31-Dec-08	1,051,925	1,400,880	1,424,897	MUDFA
2.2 MUDFA/Utilities	342	Tram alignment at Allendale Road requires BT data re-usable from other parts of the project	All crossing tunnel requires special design or BT data re-usable from other parts of the project	Increase in MUDFA costs or delays as a result of changing O&M info. Divisions have indicated	80.00%	1000	1250	1500	04-Apr-07	30-Sep-08	1,000,960	1,387,292	1,387,292	MUDFA

**PHASE 1A - BUDGET AT FINANCIAL CLOSE (tie
Limited - Static Budget Lines at 15 April 2008)**

T02.01	Core Team	£7,631,160
T02.02	Retention	£0
T02	Total DPOF	£7,631,160
T13.01	Non Executive Board	£34,352
T13.02	Search Fees	£5,000
T13.03	Overheads	£2,683,781
T13	Total TEL	£2,723,133
T99.01	Miscellaneous	£265,616
T99.02	Previous years	£3,093,000
T99	Total Miscellaneous	£3,358,616
T07.01	Consultancies	£20,521
T07	Total UTILITIES	£20,521
T08.01	Tech. Advisors-Parl.Support	£268,643
T08.02	Tech. Advisors-Parl.Support-PM	£29,383
T08	Total DESIGN SUPPORT	£298,026
T15.01	INFRACO (PUK)	£264,921
T15	Total PUK	£264,921
T16.01	Financial advisor 05/06	£285,286
T16	Total FINANCIAL ADVISOR	£285,286
T11.02	TRO's - Technical	£1,313
T11	Total TROs	£1,313
		£14,582,976

PHASE 1A - BUDGET AT FINANCIAL CLOSE
Limited estimate 15 April 2008)

(tie)

	FORECAST THIS PERIOD	At 15 April 2008	At 4 June 2008	Movement
T01	Total tie PM costs	£38,968,939	£38,968,939	£0
T06	Total TSS	£9,507,939	£9,507,939	£0
T06.04	CEC staff costs	£1,168,277	£1,168,277	£0
T12	Total COMMS / MARKETING	£2,526,216	£2,526,216	£0
T03	Total LEGALS	£5,784,852	£5,784,852	£0
T14	Total SERVICE INTEGRATION	£203,225	£203,225	£0
T04	Total SDS	£24,371,614	£26,827,519	£2,455,905
T05	Total Integrated Transport Model (JRC)	£2,629,949	£2,629,949	£0
T09	Total 3RD PARTY NEGOTIATIONS	£444,843	£444,843	£0
T10	Total LAND & PROPERTY	£20,581,175	£20,581,175	£0
T17	Total INSURANCE	£4,507,469	£4,507,469	£0
T18	Total MUDFA / Utilities	£48,542,706	£48,542,706	£0
T19.03	Subtotal depot advance works	£5,438,987	£5,438,987	£0
T19	Total Infraco (excluding depot advance works)	£238,370,314	£241,820,314	£3,450,000
T20	Total Tramco	£58,039,910	£58,145,425	£105,515
T44.01	Risk	£32,347,616	£30,336,196	-£2,011,420
Various	Static Budget Lines	£14,582,976	£14,582,976	£0
	Total Ph1a	£508,017,007	£512,017,007	£4,000,000

Tram Project Budget Post Mediation / Settlement Agreement

Description	Revised Budget post Settlement Agreement £m
On street infrastructure	38.80
Off street infrastructure	130.71
Other Infraco	232.55
Infraco - Total	402.06
Utilities - MUDFA	57.25
Utilities - post settlement agreement	2.91
Utilities - other	27.43
Utilities - Total	87.59
Vehicles	62.40
Off street infrastructure - other	18.09
Land, Property and other costs	36.05
Readiness for operations	12.07
Communications and stakeholder	4.36
Legal	7.22
Design	29.05
Management and Supervision	60.96
Insurance	4.84
Accommodation and Support costs	17.31
Project Management	83.11
Contingency	34.00
	776.00

Source: Edinburgh Tram Project Update - April 2014, Governance, Risk and Best Value Committee, 3 April 2014

Note. The breakdown of the Infraco budget shown above is as per the report to the Council's Governance, Risk and Best Value Committee, 3 April 2014. An alternative presentation of this total budget of £402.1m budget is included in the Turner and Townsend project report for period 14-03, dated 21 June 2014 (WED00000092): Infraco - Off Street £360.1m; Infraco - On Street £38.8m; Infraco - other £3.2m.

Edinburgh Tram Project Risk Budget at 3/11/2011

Budget Owner: A Coyle

Off Street WorksRisks

R041	Approval of plans for Gogar interchange	£350,000.00
FG Risk35	Retaining wall (treatment of unstable wall or special construction measures)	£100,000.00
FG Risk 36	Edinburgh Gateway - Power Cable	£400,000.00
FG Risk 49	Blockades and possessions not included in Lump sum	£250,000.00

On Street WorksRisks

Pricing Assumptions

	6.4.2.1 Floating Track Slab	£597,000.00
	6.4.2.3 York Place Terminal Point	£1,000,000.00
	6.4.2.4 Cathedral Lane Substation	£1,000,000.00
	6.4.2.6 Dublin Street	£75,000.00
	6.4.2.7 Cycleway at Mound	£100,000.00
	6.4.2.8 St Andrews Square	
R049	Additional land required to allow construction	£150,000.00
FG Risk 15	Multiple road closures proposed / agreed may not work with traffic despite being acceptable in principle (via the model results)	£200,000.00
FG Risk 17	OLE may not work - design costs to determine a solution and the consequential costs (Design, Construction, Quant's and delay)	£1,000,000.00

UtilitiesRisks

FG Risk 1	Utilities Risk - Utility diversions, clashes, design solutions, delay, construction	£1,800,000.00
FG Risk 29	Drainage connections (20% of above FG Risk 28)	£200,000.00
FG Risk 31	Road level lowering and utility issues as a result	£3,000,000.00

Project ManagementRisks

Event Delay Risk		£1,600,000.00
FG Risk 11	Compensation budget - Extension to programme may incur additional compensation	£160,000.00

Discrete RisksRisks

Settlement Agreement

	21 day notification - Major Risk - contract move to cost reimbursable	£3,300,000.00
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Pricing Assumptions

FG Risk 40j	6.4.7 - Routine maintenance	£500,000.00
FG Risk 40k	6.4.8 - Relaxation of time constraints	£300,000.00
FG Risk 40n	6.4.10 - Archaeological Finds	£250,000.00
FG Risk 40s	6.2.22 - Material Free Issue	£250,000.00

Other Risks

R011	Failure of Contractors / Sub-Contractors to selfcertify completion, close out of NCRs and deliver construction quality	£40,000.00
R018	Security Incident	£50,000.00
R020	Exceptional adverse weather	£300,000.00
FG Risk 12	OVERALL time delay impact (assessment of cumulative effect of identified risks on this register)	£11,610,000.00

General Design Risk		£5,925,000.00
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Total Risk Budget		£34,507,000.00
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Changes to Date	Design mitigation for utilities (silt trenches, utility mapping) provision was made in the budget risk allowance	£300,000.00
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Revised Risk Balance		£34,207,000.00
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Source: Tram project budget forecast dated 3 November 2011

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EDINBURGH TRAM

Project: Edinburgh Tram Project
T-Code Cost Category Consolidation Report
Period: P12 - 16/17

Period		Cost Of Work Done			
		Gross Expenditure	Contributions Received	Revenue Expenditure Recharged to Council Revenue Account	Net Expenditure
T01.01	Project management Staff Costs	46,159,284		(204,880)	45,954,604
T01.02	Recruitment Fees	466,593			466,593
T01.03	Travel & Subsistence/ Conference	379,686		(5,853)	373,833
T01.04	Central Overheads	5,268,155		(21,011)	5,246,344
T01.05	IT & Software Costs / Rent	5,103,195		(58,262)	5,044,933
T01.06	Citypoint - rent,rates,s/c	3,245,515		3,329	3,248,844
T01.08	Short Term Contractors	413,060		(56,822)	356,247
T01.09	City Point Overheads				
T01.10	Active Risk Manager	83,666			83,666
T01.11	Archaeological supervisor - Gogarworks	174,230			174,230
T01.13	Archaeology - Non Gogar	552,308			552,308
T01.14	DRP Costs	6,238,614			6,238,614
T01.15	Tax Planning / Governance Costs (Non DLA)	21,060			21,060
T01	Total PM costs	68,106,276		(344,093)	67,762,176
T02.01	Core Team	10,066,232		(6,648,172)	3,418,060
T02	Total DPOF	10,066,232		(6,648,172)	3,418,060
T03.01	DLA-SDS	140,624			140,624
T03.02	DLA-TSS	32,000			32,000
T03.03	DLA- Site Investigation	1,111			1,111
T03.04	DLA-MUDFA	822,570			822,570
T03.05	DLA-Network Rail / Scotrail	114,559			114,559
T03.06	DLA-JRC	27,383			27,383
T03.07	DLA-Infra	1,526,373			1,526,373
T03.08	DLA-Vehicles & Driver supply contract	471,229			471,229
T03.09	DLA-BAA	24,213			24,213
T03.10	DLA-Land & Property (3rd parties)	25,946			25,946
T03.12	DLA-DPOF	96,071			96,071
T03.13	DLA-Tram Netw/Roads Interface	22,149			22,149
T03.14	DLA-EARL interface	39,217			39,217
T03.15	DLA-Commissioning SvcsAgmt	6,892			6,892
T03.16	OCIP	27,086			27,086
T03.17	Infra Enabling	4,383			4,383
T03.19.01	D1A - HSQE	9,023			9,023
T03.19.02	D1A - Governance	97,322			97,322
T03.19.03	D1A - CEC Interface	15,614			15,614
T03.19.06	Post Mediation	2,283,508			1,589,448
T03.19	DLA	5,786,279			5,092,217
T03.20	D&W-General Advice	704,901			704,901
T03.21	D&W-TRC's	561,575			561,575
T03.22	D&W-Property	1,317,081			1,317,081
T03.23	D&W-Planning Monitoring	181,253			181,253
T03.24	D&W-TDWG	85,982			85,982
T03.26	D&W-Litigation	10,490			10,490
T03.27	D&W-Settlements	152,123			152,123
T03.20-35	Subtotal D&W	3,013,405			3,013,405
T03	Total LEGALS	8,799,684			8,105,622
T04.01	Design Services under SDS	24,976,925			24,976,925
T04.02	Site Investigation under SDS	1,415,000			1,415,000
T04	Total SDS	26,391,925			26,391,925
T05.01	Integrated Transport Model	2,746,676			2,746,676
T05.02	Surveys (MM)	165,589			165,589
T05.03	Consultancy (Halcrow)	9,918			9,918
T05	Total JRC	2,922,181			2,922,181
T06.01	Technical Services	12,347,337		(4,976)	12,342,361
T06.02	Land agreement/negotiations	113,000			113,000
T06.04	TSS Second to CEC-Approvals support	92,381			92,381
T06.05	I&T Costs	81,177			81,177
T06.01-03	Subtotal TSS	12,633,895		(4,976)	12,628,919
T06.03	CEC staff costs	3,837,896		(62,048)	3,775,808
T06.03a	Subtotal CEC	3,837,896		(62,048)	3,775,808
T06	Total TSS and CEC	16,471,791		(67,024)	16,404,767
T07.01	Consultancies	20,521			20,521
T07	Total UTILITIES	20,521			20,521
T08.01	Tech. Advisors-Pan.Support	268,643			268,643
T08.02	Tech. Advisors Pan.Support PM	29,383			29,383
T08	Total DESIGN SUPPORT	298,026			298,026
T09.01.01	Network Rail - FDA Work Contract 1	217,378			217,378
T09.01.02	Network Rail - Basic Implementation Agreement	114,517			114,517
T09.03	Network Rail - Asset Protection Agreement	2,883,246			2,883,246
T10.07.01	Network Rail - Development Services Agreement	214,954			214,954
T10.07.03	Network Rail - Others	9,219			9,219
T09	Total 3RD PARTY NEGOTIATIONS	3,439,316			3,439,316
T10.01	D&W (10.01 & 11.01)	25,843			25,843
T10.02	Advances (Collieva / DV)	248,488			248,488
T10.04	Advance Purchases 05/06 (Fees)	60,181			60,181
T10.05.01	Advance Purchases (GVD)	16,206,095			16,206,095
T10.05.07	Misc Land Costs	471,704			471,704
T10.05.09	BAA Contractor Costs	625,305			625,305
T10.05.04	BAA PM costs	441,306			441,306
T10.05.05	BAA Utilities	150,000			150,000
T10.05.08	Haymarket station compensation	942,488			942,488
T10.01-05	Subtotal Land	19,171,409			19,171,409
T10.06.01	Business Support Primary payment	1,851,848			1,851,848
T10.06.03	Business Support Admin	44,699			44,699
T10.06	Subtotal Business Support	1,896,547			1,896,547
T10.07-13	Subtotal Other				
T10	Total LAND & PROPERTY	20,867,956			20,867,956
T11.02	TRC's - Technical	1,313			1,313
T11	Total TRC's	1,313			1,313
T12.01	Fees / production items - WS	808,154			808,154
T12.02	Fees / production items - MH	440,768			440,768
T12.03	Tram branding	38,060			38,060
T12.04	PR Support	20,381			20,381
T12.05	Business development and marketing	10,546			10,546
T12.06	Media monitoring	13,059			13,059
T12.08	Promotional materials	143,525			143,525
T12.09	Websites	25,931			25,931
T12.10	Events including Edinburgh Fringe	16,115			16,115
T12.11	Advertising	54,770			54,770
T12.12	Internal communications	8,571			8,571
T12.23	Sponsorship	17,225			17,225
T12.24	Communication consultancy services	268,209		(169,316)	98,893

EDINBURGH TRAM

Project: Edinburgh Tram Project
 T-Cole Cost Category Consolidation Report
 Period: P12 - 16/17

Period	Cost Of Work Done			
	Gross Expenditure	Contributions Received	Revenue Expenditure Recharged to Council Revenue Account	Net Expenditure
Period end				
T12.25 Sundries	340			340
T12.26 Princes Street Costs	145,062			145,062
T12.27 Public Information	164,475		(10,226)	144,247
T12.28 Team Costs	5,315		(33)	5,282
T12.29 External Resources	428,808			428,808
T12.33 Tram Shop	128,102		(111,258)	14,334
T12.01-12.23-40 Subtotal Communications	2,723,607		(290,835)	2,432,672
T12.13 SH - Wider Community Consultations	36,265			36,265
T12.14 SH - Events	17,028			17,028
T12.15 SH - Open for Business	675,084			675,084
T12.16 SH - Communications - MUDFA	81,787			81,787
T12.17 SH - Communications - Infraco	26,635			26,635
T12.13-22 Subtotal Stakeholder	836,779			836,779
T12 Total COMMS / MARKETING	3,660,286		(290,639)	3,269,461
T13.01 Non Executive Board	34,352			34,352
T13.02 Search Fees	5,000			5,000
T13.03 Overheads	3,096,568		(568,426)	2,528,143
T13.04 Ticketing Machines	93,362			93,362
T13.05 Train Display Costs	22,360			22,360
T13 Total TEL	3,251,842		(568,426)	2,683,217
T19.01.26 Maintenance mobilisation and spare parts	3,219,541			3,219,541
T18.01.34 Power for commissioning	487,793			487,793
T19.07.05 Ticket machines	1,239,749			1,239,749
T13a TEL - Project Costs	4,957,083			4,957,083
T14.02 Financial Consultancy	174,893			174,893
T14.03 WP1 modelling (FM)	17,184			17,184
T14.04 WP2 modelling (MVA)	11,148			11,148
T14 Total SERVICE INTEGRATION	203,225			203,225
T15.01 INFRACO (PIUK)	261,852			261,852
T15 Total PIUK	261,852			261,852
T16.01 Financial advisor 05/06	285,286			285,286
T16.02 Commercial advice	11,864			11,864
T16 Total FINANCIAL ADVISOR	297,150			297,150
T17.01 Insurance consultancy	367,569		(29,267)	328,302
T17.02 OCIP	5,340,337		(5,300)	5,335,037
T17.03 Claims below deductible	6,111			6,111
T17.04 Insurance Claims professional fees	138,552		(14,776)	120,776
T17.05 Recoverable insurance claims - MUDFA	219,791			219,791
T17.06 Non-recoverable insurance claims - MUDFA	510			510
T17 Total INSURANCE	6,059,870		(49,343)	5,910,527
T01.12 MUDFA Site Overheads	27,720			27,720
T01.12 MUDFA Site Overheads	27,720			27,720
T18.01.01 Pre-construction Services	8,743			8,743
T18.01.02 Contract prelims	7,765,360			7,765,360
T18.01.03 Section 1a	4,932,189			4,932,189
T18.01.04 Section 1b	1,532,632			1,532,632
T18.01.05 Section 1c	5,318,033			5,318,033
T18.01.06 Section 1d	3,171,887			3,171,887
T18.01.07 Section 2	2,208,609			2,208,609
T18.01.13 Section 5a	158,424			158,424
T18.01.14 Section 5b	601,934			601,934
T18.01.16 Section 6	2,015,512			2,015,512
T18.01.17 Section 7	2,986,791			2,986,791
T18.01.18 Unallocated to section	22,307,374			22,307,374
T18.01.19 Variations	3,740,542			3,740,542
T18.01.21 Claim(s)	525,000			525,000
T18.01 Subtotal MUDFA	57,252,110			57,252,110
T18.02.18 SUC Costs	13,080,478			13,080,478
T18.02.19 MUDFA related Non SUC costs	3,530,240			3,530,240
T18.02.22 Retention	(3,823,624)			(3,823,624)
T18.02 Subtotal utilities	12,787,092			12,787,092
T18 Total MUDFA / Utilities	70,066,922			70,066,922
T19.01.01 Prelims	35,312,534			35,312,534
T19.01.02 Infraco early mobilisation	8,537,745			8,537,745
T19.01.03 Advanced purchases	18,000,000			18,000,000
T19.01.05 Section 1a	1,748,177			1,748,177
T19.01.06 Section 1b	89,899			89,899
T19.01.07 Section 1c	150,909			150,909
T19.01.08 Section 1d	2,175,744			2,175,744
T19.01.09 Section 2	853,899			853,899
T19.01.15 Section 5a	209,534			209,534
T19.01.16 Section 5b	5,092,085			5,092,085
T19.01.17 Section 5c	1,678,137			1,678,137
T19.01.18 Section 6	7,318,571			7,318,571
T19.01.19 Section 7	1,281,425			1,281,425
T19.01.20 Unallocated to section	24,271,705			24,271,705
T19.01.21 NR Immunisation	476,943			476,943
T19.01.22 MOV4	291,298,413	(6,500,427)		284,797,986
T19.01.24 Report adjustment	540,798	(282,626)		258,173
T19.01.05-24 Subtotal Construction	399,037,418	(6,783,052)		392,254,366
T19.01.25 Teasing and commissioning				
T19.01.35 Variations - Prelims	203,845			203,845
T19.01.36 Variations - Section 1a	245,062	(16,803)		228,259
T19.01.37 Variations - Section 1b	191,428	(1,230)		190,199
T19.01.38 Variations - Section 1c	136,609	(1,921)		134,688
T19.01.39 Variations - Section 1d	10,659,837	(268,259)		10,391,578
T19.01.40 Variations - Section 2	342,609			342,609
T19.01.46 Variations - Section 5a	1,131,441			1,131,441
T19.01.47 Variations - Section 5b	1,877,856			1,877,856
T19.01.48 Variations - Section 5c	1,566,819	(85,235)		1,481,584
T19.01.49 Variations - Section 6	2,493,308	(253,500)		2,239,808
T19.01.50 Variations - Section 7	3,075,419			3,075,419
T19.01.52 Variations - Unallocated to section	1,542,914			1,542,914
T19.01.53 Variations - Princes Street				
T19.01.53 Variations - Line 1b Costs				
T19.01.27, 35-54 Subtotal Variations / Changes	23,286,148	(856,948)		22,599,200
T19.01.28 Infraco contingency	203,680			203,680
T19.01.56 Accommodation Works	55,000			55,000
T19.01.57 PICOPS / COSS / Possession Protection Staff support when undertaking works adjacent or over the railway	74,311			74,311
T19.01.84 Extra over for shelling at junctions	533,640			533,640
T19.01.66 UIC associated with the delivery of the alignment	245,920			245,920
T19.01.69 Allowance for minor utility diversions	580,652			580,652
T19.01.75 SP connections to the depot and IPR				

EDINBURGH TRAM

Project: Edinburgh Tram Project
 T-Code Cost Category Consolidation Report
 Period: P12 - 16/17

Period	Cost of Work Done			
	Gross Expenditure	Contributions Received	Revenue Expenditure Recharged to Council Revenue Account	Net Expenditure
T19.01.85-90	1,693,203			1,693,203
T19.01	423,986,769			416,546,769
T19.04				
T19.02.03	26,576			26,576
T19.02.04	254,950			254,950
T19.02	281,526			281,526
T19.03.01	134,574			134,574
T19.03.02	170,741			170,741
T19.03.03	2,014,685			2,014,685
T19.03.04	2,209,378			2,209,378
T19.03	5,438,378			5,438,378
T19.06.01-60				
T19.06.61-100				
T19.06				
T19.07.06	259,534			259,534
T19.07.08	1,051,587			1,051,587
T19.07.10	550,896			550,896
T19.07.11	233,454			233,454
T19.07.12	144,770			144,770
T19.07.17	1,548,494			1,548,494
T19.07.18	410,792			410,792
T19.07.19	200,218			200,218
T19.07.20	40,246			40,246
T19.07.21	439,844			439,844
T19.07.22	201,977			201,977
T19.07.23	186,486			186,486
T19.07.25	1,432,911		(300)	1,432,911
T19.01.08 10-12.17	6,703,298		(300)	6,702,998
T19.07.26	435,929			435,929
T19.07.27	102,830			102,830
T19.07.28	274,133			274,133
T19.07.29	48,328			48,328
T19.07.30	133,050			133,050
T19.07.31	38,351			38,351
T19.07.32	876,183			876,183
T19.07.33	558,188			558,188
T19.07.35	3,143,259			3,143,259
T19.07.36	5,414,852			5,414,852
T19.07.37	248,703			248,703
T19.07.40	853,804			853,804
T19.07.41	891,260			891,260
T19.07.42	38,433			38,433
T19.07.46	40,260			40,260
T19.07.47	113,632			113,632
T19.07.48	6,309			6,309
T19.07.26-48	13,015,304			13,015,304
T19.07.09	516,214			516,214
T19.07.13	434,848	(7,000)		427,848
T19.07.14	19,657			19,657
T19.07.15	65,716			65,716
T19.07.49	302,583			302,583
T19.07.50	27,193			27,193
T19.07.51	318,725			318,725
T19.07.52	94,137			94,137
T19.07.53	670,010			670,010
T19.07.54	8,430			8,430
T19.07.55	20,501,925	(314)		20,501,925
T19.07.80	4,050,902			4,050,902
T19.07.61	1,439,156			1,439,156
T19.07.02	917,471			917,471
T19.07.01 10-16.48.41	29,360,976	(7,314)		29,360,976
T19.07	49,079,278		(320)	49,079,278
T19	478,733,956	(7,447,314)	(350)	471,345,952
T20.01.01	6,215			6,215
T20.01.03	1,100,833			1,100,833
T20.01.05	1,651,249			1,651,249
T20.01.07	9,687,326			9,687,326
T20.01.08	3,302,497			3,302,497
T20.01.09	3,302,497			3,302,497
T20.01.10	3,302,497			3,302,497
T20.01.11	3,852,914			3,852,914
T20.01.12	3,302,497			3,302,497
T20.01.13	1,100,833			1,100,833
T20.01.14	1,100,833			1,100,833
T20.01.15	550,416			550,416
T20.01.16	550,416			550,416
T20.01.17	550,416			550,416
T20.01.18	550,416			550,416
T20.01.19	550,416			550,416
T20.01.20	550,416			550,416
T20.01.21	11,075,131			11,075,131
T20.01.23	4,513,413			4,513,413
T20.01.24	4,513,413			4,513,413
T20.01.25	2,275,808			2,275,808
T20.01.26	740,036			740,036
T20.01.27	764,113			764,113
T20.01.28	13,714			13,714
T20.01.29	5,785,129			5,785,129
T20.01	64,693,443			64,693,443
T20.02				
T20	64,693,443			64,693,443
Y44				
T99.01	168,728			168,728
T99.02	3,093,000			3,093,000
T99	3,261,728			3,261,728
T999	792,792,047	(7,447,314)	(8,682,260)	776,662,473

Edinburgh Tram Project- Summary of credits and contributions				
13 July 2017				
Ref	Description of work	Funding Party	Actual funding £'000	Notes
1	Edinburgh Gateway- feasibility/design	Transport Scotland	945	
2	Edinburgh Gateway- slope option construction	Transport Scotland	3,285	Cost based on agreed TCO
3	New Ingliston Ltd- future-proofing measures	New Ingliston Ltd	940	Contribution offset against land compensation payment to New Ingliston Ltd
4	Cathedral Lane substation design	Henderson Global	341	Reinstated due to SRO's discussions as part of wider St James Quarter re-development.
5	RBS tramstop	RBS	560	Agreement reached with RBS- Second milestone payment received
6	St Andrew Square public realm design	CEC- Public Realm	135	
7	St Andrew Square/Princes Street- granite setts	CEC- Public Realm	789	
8	St Andrew Square footways- Scoutmoor	CEC- Public Realm	286	
9	Miscellaneous items- mainly George Street	CEC	512	Now includes TNCs 839, 728, 756 and 832 - traffic and pedestrian management and crossing point, Hope St Junction futureproofing and support to service commencement
10	Haymarket station refurbishment	Network Rail	13	
11	Haymarket station- Bridge removal attendance	Network Rail	19	
12	Haymarket station- Scottish Power cable diversion	Network Rail	20	
13	2012/13 Revenue costs funded corporately - Primarily relate to Preparing For Operations	CEC-Revenue	2,952	Year end outturn
14	2013/14 Revenue costs funded corporately - Primarily relate to Preparing For Operations	CEC-Revenue	4,514	Year end outturn
15	2014/15 Revenue costs funded corporately - Primarily relate to Preparing For Operations	CEC-Revenue	1,218	Primarily covering April and May 2014 costs for Preparing For Operations
			16,129	

Vouching - Tram Vehicles - Final Account Statement to Ledger

Ledger 31.03.2017

T-Codes	Description	Net Expenditure
T20.01.01	Prelims	£6,215
T20.01.02	Tramco early mobilisation	
T20.01.03	Approval of preliminary design	£1,100,833
T20.01.04	Delivery of mock up	
T20.01.05	Approval of final design / mock up	£1,651,249
T20.01.06	Approvals and consents	
T20.01.07	Commencement of tram works	£9,687,326
T20.01.08	Completion 1st set bodysells	£3,302,497
T20.01.09	Completion 1st set bogies	£3,302,497
T20.01.10	Completion 1st tram assembly	£3,302,497
T20.01.11	Completion factory based type testing	£3,852,914
T20.01.12	Delivery of preliminary tram maintenance manual	£3,302,497
T20.01.13	Delivery of spares	£1,100,833
T20.01.14	Delivery of final documentation	£1,100,833
T20.01.15	Delivery of special tools	£550,416
T20.01.16	Completion of driver training	£550,416
T20.01.17	Completion of maintainer training	£550,416
T20.01.18	Completion of integrated system testing	£550,416
T20.01.19	Commencement of shadow running	£550,416
T20.01.20	Opening for passenger service	£550,416
T20.01.21	Supply chain mobilisation	£11,075,131
T20.01.22	Adjustment	
T20.01.23	Delivery of trams	£4,513,413
T20.01.24	Testing and commissioning	£4,513,413
T20.01.25	Advance maintenance mobilisation	£2,275,806
T20.01.26	Depot equipment	£740,036
T20.01.27	Variations / changes	£764,113
T20.01.28	Contingency	£13,714
T20.01.29	Claims	£5,785,129
T20.01	Subtotal Tramco main works	£64,693,443

Final Account Statement

	£s	Euros
Total	£58,484,200	€7,122,220
Euro Conversion to Sterling (see attached)	£6,145,641	-€7,122,220
Total CAF	£64,629,841	
Non CAF Costs		
T20.01.26 Depot Equipment	£26	
T20.01.27 Variations / Changes	£49,862	
T20.01.28 Contingency	£13,714	
	£64,693,443	

CAF Milestones - Euro Transactions

Group Description	Currency	Actual Date of Achievement	Progress Value	Currency Conversion	Payment £
Modification 1 - Interior Layout	Euro's	20/08/11	€ 173,838	0.863930913	£150,184
Modification 1 - Interior Layout	Euro's	20/08/11	€ 173,838	0.863930913	£150,184
Modification 2 - Delivery First Tram	Euro's	20/08/11	€ 32,467	0.865620536	£28,104
Modification 2 - Delivery First Tram	Euro's	20/08/11	€ 11,870	0.861672283	£10,228
Miscellaneous	Euro's	20/08/11	€ 8,032	0.773736035	£6,215
Phoenix and Prioritised Works	Euro's	20/08/11	€ 785,798	0.868583341	£682,531
Phoenix and Prioritised Works	Euro's	20/08/11	€ 5,100,000	0.868583341	£4,429,775
Post Mediation Change	Euro's	07/12/13	€ 12,957	0.842994045	£10,923
Post Mediation Change	Euro's	01/02/14	€ 3,811	0.841162241	£3,206
Post Mediation Change	Euro's	01/02/14	€ 1,747	0.841162241	£1,469
Schedule 24 Change	Euro's	31/03/14	€ 817,864	0.822659329	£672,823
			€ 7,122,221		£6,145,641

Tram Vehicles - Non- CAF Contract Costs

Entry No.	Posting Date	GL Account	Amount	Posting Description	Work Pkge. Dt
118762	11/05/2010	Flights	£151.98	A Eseberrisainz- 28/04-Edi-Dusseldorf	T20.01.28
118764	11/05/2010	Flights	£117.43	I Garinbarrio-London-Heath- 25/04/10	T20.01.28
118766	11/05/2010	Flights	£117.43	A Eseberrisainz- Lon-Edinburgh-25/04/10	T20.01.28
118768	11/05/2010	Flights	£177.13	D Lowe- London-Edi - 25-28/04/10	T20.01.28
118770	11/05/2010	Flights	£177.13	E Izaperez- Lon-Edi - 25-28/04/10	T20.01.28
118772	11/05/2010	Flights	£177.13	J Urtizbereabalerdi-25-28/04/10- Lon-Edi	T20.01.28
118774	11/05/2010	Flights	£177.00	P Perezgoni- London-Edinburgh - 25-28/04/10	T20.01.28
118776	11/05/2010	Flights	£177.13	E Aguirregarcia- 25-28/04/10- Lon-Edi	T20.01.28
118778	11/05/2010	Flights	£433.07	P Perezgoni- Bilbao-London- 25-28/04/10	T20.01.28
118780	11/05/2010	Flights	£433.07	E Aguirregarcia- Bilbao-London- 25-28/04/10	T20.01.28
118782	11/05/2010	Flights	£433.07	E Izaperez- Bilb-London- 25-28/04/10	T20.01.28
118784	11/05/2010	Flights	£433.07	D Lowe- Bilbao-London-25-28/04/10	T20.01.28
118786	11/05/2010	Flights	£258.70	I Garinbarrio- Bilb-London- 25/04/10	T20.01.28
118788	11/05/2010	Flights	£258.70	A Eseberrisainz- Bilbao-London- 25/4/10	T20.01.28
118805	11/05/2010	Flights	£503.07	M Oirzabalubiria- 25/04-28/04- Bilb-London	T20.01.28
118807	11/05/2010	Flights	£204.13	M Oirzabalubiria- Edi-London- 25/04-28/04/10	T20.01.28
118809	11/05/2010	Flights	£25.00	M Oirzabalubiria- 25-28/04/10- Lon-Bilb- Cancellat	T20.01.28
118811	11/05/2010	Flights	£19.50	M Oirzabalubiria- London- Edi- 25-28/04/10-Canc	T20.01.28
118827	10/05/2010	Other	£252.77	E Iza Perez- 25-27/04/10	T20.01.28
118830	10/05/2010	Other	£252.77	I Garin Barrio- 25-27/04/10	T20.01.28
118833	10/05/2010	Other	£252.77	A Esberri Sainz- 25-27/04/10	T20.01.28
118836	10/05/2010	Other	£252.77	D Lowe- 25-27/04/10	T20.01.28
118839	10/05/2010	Other	£252.77	E Aguirre Garcia- 25-27/04/10	T20.01.28
118850	10/05/2010	Other	£252.77	J Urtizberea Balerdi - 25-27/04/10	T20.01.28
118853	10/05/2010	Other	£252.77	M Oirzabal Ubiria- 25-27/04/10	T20.01.28
118856	10/05/2010	Other	£252.77	P Perez Goni - 25-27/04/10	T20.01.28
118984	12/05/2010	Flights	£433.07	J Urtizbereabal- Bilbao-London- 25-28/04/10	T20.01.28
119800	25/05/2010	Other	£878.00	Job number 15870	T20.01.28
123347	28/07/2010	Other	£1,388.00	Fit Tram Logo	T20.01.28
129760	13/12/2010	Other	£20,987.80	Transfer of Proficio costs tram security exp	T20.01.27
129975	13/12/2010	Other	£28,874.04	Transportation of Princess St tram to Broxburn	T20.01.27
131646	31/01/2011	Other	£2,469.00	Tram - Broxburn	T20.01.28
140842	19/09/2011	Other	£2,250.00	Remove Tram along Princes Street	T20.01.28
144297	16/02/2012	Other	£27.00	Bank charge for int payment	T20.01.26
			£63,602.81		

EDINBURGH TRAM

Project: Edinburgh Tram Project

12

T-Code Cost Category Consolidation Report - Gross Infraco expenditure with contributions added back

Period: P12 - 16/17

Period	Period end	Cost Of Work Done		
		Net Expenditure	Add Back : Contributions	Gross COWD
T19.01.26	mobilisation and spare parts	3,219,541	5	3,219,541
T13a	Subtotal TEL - Project Costs	3,219,541		3,219,541
T19.01.01	Prelims	35,312,534		35,312,534
T19.01.02	Infraco early mobilisation	8,537,745		8,537,745
T19.01.03	Advanced purchases	18,000,000		18,000,000
T19.01.05	Section 1a	1,748,177		1,748,177
T19.01.06	Section 1b	89,899		89,899
T19.01.07	Section 1c	150,909		150,909
T19.01.08	Section 1d	2,175,744		2,175,744
T19.01.09	Section 2	853,899		853,899
T19.01.15	Section 5a	209,534		209,534
T19.01.16	Section 5b	5,092,985		5,092,985
T19.01.17	Section 5c	1,678,137		1,678,137
T19.01.18	Section 6	7,318,571		7,318,571
T19.01.19	Section 7	1,281,425		1,281,425
T19.01.20	Unallocated to section	24,271,705		24,271,705
T19.01.21	NR Immunisation	476,943		476,943
T19.01.22	MOV4	284,797,986	6,500,428	291,298,414
T19.01.24	Report adjustment	258,173	282,625	540,798
T19.01.05-24	Subtotal Construction	392,254,366	6,783,053	399,037,419
T19.01.35	Variations - Prelims	203,845		203,845
T19.01.36	Variations - Section 1a	228,259	16,803	245,062
T19.01.37	Variations - Section 1b	190,199	1,230	191,429
T19.01.38	Variations - Section 1c	134,688	1,921	136,609
T19.01.39	Variations - Section 1d	10,360,578	298,259	10,658,836
T19.01.40	Variations - Section 2	342,609		342,609
T19.01.46	Variations - Section 5a	1,131,441		1,131,441
T19.01.47	Variations - Section 5b	1,677,856		1,677,856
T19.01.48	Variations - Section 5c	1,471,584	85,235	1,556,819
T19.01.49	Variations - Section 6	2,239,808	253,500	2,493,308
T19.01.50	Variations - Section 7	3,075,419		3,075,419
T19.01.27	Variations - Unallocated to section	1,542,914		1,542,914
T19.01.27, 35-54	Subtotal Variations / Changes	22,599,200	656,947	23,256,147
T19.01.56	Accommodation Works	203,680		203,680
T19.01.57	PICOPS / COSS / Possession Protection Staff support when undertaking works adjacent or over the railway	55,000		55,000
T19.01.64	Extra over for shell grip at junctions	74,311		74,311
T19.01.66	UTC associated with the delivery of the alignment	533,640		533,640
T19.01.69	Allowance for minor utility diversions	245,920		245,920
T19.01.75	SP connections to the depot and IPR	580,652		580,652
T19.01.56-90	Subtotal Provisional sums	1,693,203		1,693,203
T19.01	Subtotal Infraco main works		7,440,000	423,986,770
T19	Total Infraco	416,646,769	7,440,000	423,986,770
T999	Total	419,766,310	7,440,000	427,206,310

Infraco - Final Account Summary 427,206,310

Edinburgh Tram Project - Transaction Details By T-Code

MUDFA Contract

Sum of Amount	Column Labels		
Row Labels	MUDFA Contract	Other	Grand Total
T18.01	£57,189,255	£62,854	£57,252,110
T19.03	£5,311,501	£126,877	£5,438,377
	£62,500,756	£189,731	£62,690,487

Entry No.	Posting Date	Amount	Source Name	External Reference	Work Pkge. Dtl
36129	19/12/2006	729,669.01	Alfred McAlpine Infrastructure Services Ltd	CERT 1	T18.02
36484	19/12/2006	729,669.01	Alfred McAlpine Infrastructure Services Ltd	PI007697.	T18.02
36487	21/12/2006	729,669.01	Alfred McAlpine Infrastructure Services Ltd	CERT 1.	T18.01
41008	28/02/2007	4,355.27	Alfred McAlpine Infrastructure Services Ltd	CERT 2	T18.01
44412	12/04/2007	154,980.71	Alfred McAlpine Infrastructure Services Ltd	CERT NO 3	T18.01
44550	16/04/2007	22,655.56	Alfred McAlpine Infrastructure Services Ltd	CERT NO 4	T18.01
49269	31/05/2007	431,715.31	Alfred McAlpine Infrastructure Services Ltd	CERT 5	T18.01
51255	15/06/2007	1,113,035.54	Alfred McAlpine Infrastructure Services Ltd	CERT 6	T18.01
53627	25/07/2007	1,387,955.26	Alfred McAlpine Infrastructure Services Ltd	CERT 7	T18.01
55974	22/08/2007	1,470,172.15	Alfred McAlpine Infrastructure Services Ltd	CERT 8	T18.01
59144	19/10/2007	2,043,539.12	Alfred McAlpine Infrastructure Services Ltd	CERT NO 9	T18.01
61089	20/11/2007	1,307,790.39	Alfred McAlpine Infrastructure Services Ltd	CERT NO 11	T18.01
61092	21/11/2007	1,772,854.35	Alfred McAlpine Infrastructure Services Ltd	CERT NO 10	T18.01
63520	21/12/2007	2,479,156.61	Alfred McAlpine Infrastructure Services Ltd	CERT NO 12	T18.01
64989	25/01/2008	5,249,014.15	Alfred McAlpine Infrastructure Services Ltd	CERT 12	T19.03
64992	25/01/2008	5,249,014.15	Alfred McAlpine Infrastructure Services Ltd	CERT 12	T18.01
64994	25/01/2008	5,249,014.15	Alfred McAlpine Infrastructure Services Ltd	CERT 12	T19.03
65032	25/01/2008	5,249,014.15	Alfred McAlpine Infrastructure Services Ltd	CERT 12	T19.03
65682	04/02/2008	2,328.00	Alfred McAlpine Infrastructure Services Ltd	CERT NO 13	T19.03
65684	04/02/2008	739,998.85	Alfred McAlpine Infrastructure Services Ltd	CERT NO 13	T18.01
68737	18/03/2008	60,158.54	Alfred McAlpine Infrastructure Services Ltd	CERT 14	T19.03
68739	18/03/2008	1,094,552.59	Alfred McAlpine Infrastructure Services Ltd	CERT 14	T18.01
70991	16/04/2008	1,491,610.54	Carillion Utility Services	CERT 15	T18.01
72240	13/05/2008	1,678,440.27	Carillion Utility Services	CERT 16	T18.01
75806	19/06/2008	2,332,211.42	Carillion Utility Services	CERT 17	T18.01
77447	08/07/2008	2,118,893.33	Carillion Utility Services	CERT 18	T18.01
79232	18/08/2008	2,861,433.47	Carillion Utility Services	CERT NO 19	T18.01
80154	27/08/2008	2,685,905.32	Carillion Utility Services	CERT 20	T18.01
83336	22/10/2008	2,983,895.20	Carillion Utility Services	CERT 21	T18.01
85291	24/11/2008	3,066,108.51	Carillion Utility Services	CERT NO 22	T18.01
85820	08/12/2008	3,051,866.50	Carillion Utility Services	CERT 23	T18.01
87824	05/01/2009	2,125,766.91	Carillion Utility Services	CERT 24	T18.01
87982	05/01/2009	421,000.00	Carillion Utility Services	CERT24A	T18.01
91477	02/02/2009	1,971,624.94	Carillion Utility Services	CERT 25	T18.01
92802	02/03/2009	1,687,345.97	Carillion Utility Services	CERT 26	T18.01
93942	12/03/2009	1,850,000.00	Carillion Utility Services	CERT 25B	T18.01
95061	30/03/2009	1,411,920.95	Carillion Utility Services	CERT 27	T18.01
97704	30/04/2009	910,050.22	Carillion Utility Services	CERT 28	T18.01
99437	29/05/2009	2,002,477.12	Carillion Utility Services	CERT 29	T18.01
101021	01/07/2009	2,269,228.83	Carillion Utility Services	CERT 30	T18.01
102604	30/07/2009	1,272,642.54	Carillion Utility Services	CERT 31	T18.01
102625	03/08/2009	449,402.63	Carillion Utility Services	CERT 31A	T18.01
103863	27/08/2009	1,104,230.73	Carillion Utility Services	CERT 32	T18.01
105405	28/09/2009	1,248,234.97	Carillion Utility Services	CERT 33	T18.01
107414	29/10/2009	544,170.16	Carillion Utility Services	CERT 34	T18.01
109081	26/11/2009	314,000.00	Carillion Utility Services	CERT 35	T18.01
110700	04/01/2010	9,378.01	Carillion Utility Services	CERT 36	T18.01
128757	22/11/2010	5,824,000.00	Carillion Utility Services	CERT 37	T18.01
		62,500,755.80			

2013-2017 Infrastructure Works Directly Attributable to the Tram Project													
Funded by the Place Capital Investment Programme													
Division	Cost Centre	Project	Work Type	Budget Source	Budget	2013/14	2014/15	2015/16	2016/17	Total Spend	Variance	Status	Description
					£000	£000	£000	£000	£000	£000	£000		
West End													
Transport	37866	Coates and Atholl Crescent - Reinstatement	Public Realm	Capital Investment Programme	650	0	153	131	12	296	-354	Completed	<p>This work was undertaken due to the damage caused to the Public Realm areas at both Coates and Atholl Crescent during construction of the tram line at Shandwick Place. No investment was ever planned for these areas at the time or foreseeable future and expenditure was directly attributable to the adverse impact of the Tram Project construction. The cost of these works were not charged as part of the original Tram funded expenditure which meant that these costs were absorbed by the Capital Investment Programme.</p> <p>Please note that the Council secured grant of £59,515 from Edinburgh World Heritage Trust in 2014/15 in support of work undertaken and has been netted off in the outturn position (Gross expenditure in 2014/15 was £212,189). Unspent budget allocation was re-aligned back into the Place capital budget for other priorities.</p>
West End - Traffic Management													
Transport	59250	Signals	Traffic	Capital Investment Programme	60	26	0	0	0	26	-34	Completed	Morrison Street traffic signal system redesigned for traffic management and pedestrian safety. Work was planned and taken forward by Tram Project Team in consultation with the Traffic Signals Team and funded by the Capital Investment Programme. This work was deemed to be directly attributable to the Tram Project as redesign and locations changes were deemed to be needed due to traffic redirection to aid localised tram construction and would not have been needed otherwise.
Transport	59090	Vehicle Management Signs	Traffic	Capital Investment Programme	30	0	30	0	0	30	0	Completed	The purchase of Vehicle management signs to cover the amendment of the Traffic Regulation Order at Shandwick Place. This work was planned and commissioned by the Tram Project Team and was funded by the Capital Investment Programme. This work was also deemed directly attributable to the Tram Project as signs were only required due to traffic redirections to aid localised tram construction.
Leith Walk & Constitution Street													
Transport	59527	Leith Improvement Programme	Public Realm	Capital Investment Programme	5,500	1,767	1,710	476	0	3,953	-1,547	Ongoing	The scheme that was planned to be delivered by this £5.5m budget would have contained some other minor non Tram related improvements but would essentially have reinstated Leith Walk and Constitution Street to their pre tram layouts i.e. It was ultimately capital investment required to put right the damage left by tram works rather than re-designing and improving the related streets and public realm areas. Please note that an enhanced design was adopted in consultation with local residents and businesses and was supported by the award of Sustrans grant to the value of £3.5m. However, the figures showing expenditure annually in the table is net of any grant claimed in any year and should be assumed to be costs directly attributable to the Tram Project.
St Andrew's Square													
Transport	59097	St Andrew's Square - Tram (59450)	Granite setts	Capital Investment Programme	789	789	0	0	0	789	0	Completed	This work was deemed to be directly attributable to the completion of the tram line through St Andrew's Square and did not form part of the wider public realm related investment (funded by Cities Growth Fund and developers contributions). The total cost of these works was £1,074m and was funded from the Capital Investment Programme.
Transport	59097	St Andrew's Square - Tram (59450)	Scoutmoor - footways	Capital Investment Programme	286	286	0	0	0	286	0	Completed	
Grand Total					7,315	2,868	1,893	607	12	5,380	-1,935		



Item no
Report no

9.5

cec/025/08-09/F

Tram Construction Project - Discretionary Rating Relief/Other possible assistance

City of Edinburgh Council

29 May 2008

1 Purpose of Report

- 1.1 The purpose of this report is to consider additional rating or other assistance/reliefs that may be available to businesses that are severely impacted by the Tram construction project.

2 Background

- 2.1 When developing proposals for Tram construction it was recognised that the project may have a considerable impact on retail businesses which had a frontage onto the area of the works.
- 2.2 In recognition of this TIE initiated discussions with the business community and the Assessor and it was agreed that a minimum standard 20% reduction in rateable value would be applied by the Assessor where a retail business had a frontage onto the area of work.
- 2.3 The Assessor also has discretion to review the level of reduction if a trader feels the level of reduction is unfair given the disruption encountered. In addition where the trader remains dissatisfied there is provision for the case to be referred to the Local Valuation Appeal Committee which is an independent body.
- 2.4 It was also recognised that wider financial problems could be experienced by small businesses. A small business additional support scheme operated by TIE and funded by Transport Scotland and the Council was introduced. This scheme currently pays a lump sum to small businesses with a rateable value of £28,000 or less with a payment of £3,000 being made to those with a turnover of less than £61,000 and £4,000 to those with a turnover of £61,000 and over.

The scheme was recently extended to businesses within 100 metres of utility replacement works.

- 2.5 The various levels of assistance outlined above represent a more generous support package than for any other known construction scheme in the UK.

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3 Main Report

3.1 Despite 2.5 above there are clear signs of distress among some traders affected by the construction works. In the remainder of this report consideration is given to other possible reliefs/assistance that may be available to traders.

3.2 Possible Additional Rating Reliefs

3.2.1 Most Rating Reliefs are only available to charities or non-profit making bodies.

3.2.2 Rating Reliefs in the Edinburgh City Council area which are available to profit making bodies are (1) the new national Small Business Bonus Scheme (SBBS) and (2) provision for remission of rates on account of hardship.

3.2.3 The SBBS provides considerable levels of Rating Relief to small businesses as follows:

Combined Rateable Value of all business properties in Scotland	Relief Available	
	2008/09	2009/10
Up to £8,000	80%	100%
£8,001 to £10,000	40%	50%
£10,001 to £15,000	20%	25%

3.2.4 Invitations to apply for relief have gone out to ratepayers in the above rateable value categories and awarding relief is being prioritised for those whose main customer access is directly fronting onto the tram construction works.

3.2.5 Additional rating relief beyond the SBBS depends on the ratepayer sustaining hardship. If the Authority did not do so and it is reasonable for the Authority to do so having regard to the interest of persons liable to pay Council Tax set by them.

3.2.6 Remission on the grounds of hardship must therefore be considered on an individual basis.

In considering a policy in relation to "hardship" the following must be borne in mind:

- (i) "Hardship" is not a temporary reduction in income and determining "hardship" can be difficult as trading profit/losses can depend on the accounting treatment of income and expenditure.
- (ii) Rates are a charge on occupation of property and are not determined by ability to pay.
- (iii) The actual impact any remission of rates will have on the viability of the business concerned.

(iv) 25% of the cost of any relief granted is met by the Council Tax payer.

3.2.7 In considering the points outlined in 3.2.6 above it is worth looking at some individual examples of the amount of potential relief available via hardship to some of the smallest businesses affected by the Tram construction.

- In relation to Constitution Street the following is the situation :

No. of properties 88 of which retail properties 18

Of the above 18 –

10 are likely to be eligible for 80% SBBS

3 are likely to be eligible for 20% SBBS

17 out of the 18 are eligible for Small Business Support from TIE

Highest rateable value for a shop is	£6,400.00
Current rates charge is	£2,931.20
Less 80% relief	<u>£2,344.96</u>
Maximum relief available from Hardship Relief	£ 586.24

- In relation to Leith Walk the position is as follows :

No. of properties 226 of which retail properties 154

Of the above 154 –

81 likely to be eligible for 80% SBBS

25 likely to be eligible for 40% SBBS

25 likely to be eligible for 20% SBBS

149 eligible for support from TIE

- In relation to Shandwick Place the position is as follows :

No. of properties 63 of which retail properties 35.

Of the above 35 –

1 may be eligible for 80% SBBS

2 may be eligible for 20% SBBS

5 may be eligible for support from TIE

- 3.2.8 It is clear from 3.2.7 above that there are significant differences between Constitution Street/Leith Walk and Shandwick Place as very few properties in Shandwick Place are eligible for the SBBS or additional support from TIE.
- 3.2.9 It is also clear from 3.2.7 above (highest rateable value shop on Constitution Street) that the maximum financial assistance available via Hardship is limited and may not provide a full solution to the difficulties being encountered.
- 3.2.10 Notwithstanding 3.2.9 above, it is clear that for some small businesses within 100 metres of the tram works trading conditions are very difficult and any additional relief that the Council could provide would be welcome. However general trading conditions across the city and Scotland are difficult due to economic circumstances and care needs to be exercised to establish that hardship is directly related to the construction works.

3.3 Proposed Application of Scheme

- Key target shall be small single businesses within 100 metres of the tram works

Single businesses with a rateable value up to and including £28,000

- Scheme will provide a fast track method of awarding hardship relief once supporting documentation has been received.
- Where businesses are eligible for SBBS application must be submitted
- Period of relief will mirror period that the Rateable Value has been reduced by the Assessor
- Relief will be linked to reduction in turnover as follows:-

No Hardship Relief will be awarded where reduction in turnover is equal or less than average experienced across the City, this is being determined through a piece of research work procured by the Director of City Development.

Where turnover reduction is up to 25% greater than average, Hardship Relief of 50% will be awarded for the period concerned

- Where reduction is greater than 25% Hardship Relief of 100% will be awarded for the period concerned.

Single businesses with a rateable value over £28,000

- For businesses in this category there is no possible entitlement to SBBS and therefore all requests for Hardship Relief will require a detailed financial assessment. This will involve a more detailed consideration of the business beyond just turnover and will involve examination of the other assets of the business / ratepayer.

Promotion of Scheme

- The Scheme will be widely promoted in conjunction with TIE and additional information will be available to ratepayers from the Non Domestic Rating Section.

3.4 Non Rating Relief / Other Assistance

- 3.4.1 A number of businesses on Leith Walk pay for permits to allow them to put tables and chairs on the footway for customer use. Permits cost £65 per square metre per annum. Permits are not currently being issued for businesses along Leith Walk where tables and chairs cannot be placed on the footway due to the tram works and businesses are not being charged. If, once the permit is issued, further works prevent tables and chairs being sited on the footway, businesses are entitled to apply for a full refund.
- 3.4.2 TIE have been encouraging traders to submit claims under its Small Business Additional Support Scheme. In discussions with the Chamber of Commerce, Federation of Small Businesses and West End Traders it has been agreed that all claims should be submitted by August 2008. TIE are proposing to review the additional support scheme shortly thereafter to consider possible further support depending on available funds.

4 Conclusions

- 4.1 There is clearly no "one size fits all" solution to the problems being encountered by traders.
- 4.2 The Scheme outlined in 3.3 above should apply only to businesses affected by the Tram Construction Project and is designed to provide relief quickly to those small businesses worst affected.

5 Financial Considerations

- 5.1 It is very difficult to accurately forecast the likely cost of the additional relief particularly as it depends on entitlement to SBBS.
- 5.2 75% of the cost of additional Hardship Relief is met by the Scottish Government with 25% being met by the Council.

5.3 At this stage it is considered that the costs of the scheme can be contained within the overall estimate of Council Tax income for year. Further cost modelling will be undertaken with a report back to the Finance and Resources Committee in two cycles.

6. Recommendations

6.1 It is recommended that additional relief for retail properties affected by the Tram Construction Project is awarded in accordance with the Scheme outlined in 3.3 above.


Donald McGougan
Director of Finance

21st May 2008

Appendices	None
Contact/Tel	Mike Peterson, Head of Revenues and Benefits 0131 469 5006
Wards affected	
Background Papers	None

Edinburgh Tram – Open for Business

Policy and Strategy Committee

28 February 2012

1 Purpose of report

- 1.1 This report explains how the Tram Open for Business (OfB) budget has been used in the 2011/12 year to date and sets out proposals for allocating funding from this budget in 2012/13.

2 Summary

- 2.1 The OfB budget was provided to mitigate the impact of tram construction works and traffic diversions on businesses located near the city centre section of the tram route. Businesses were consulted on the use of funds to support initiatives to sustain footfall in areas affected by tram construction work. The Council made an allowance of £355,000 for the OfB programme at its meeting of 2 September 2011, in addition to £90,000 previously committed to support the work of Town Centre Co-ordinators for the West End/Dalry, the City Centre and the East End/Leith Walk. In response to concerns from stakeholders about the impact of the ongoing tram works in the city centre, the Council on 2 February 2012 approved an additional £100,000 to support OfB activity in 2011/12. The report describes the work that has been done to support businesses to date, and plans for ensuring Edinburgh's Open for Business message is promoted effectively as the project moves forward.

3 Main report

- 3.1 On 2 September 2011 the Council approved a budget of £355,000 for each of the financial years 2011/12 and 2012/13 for the Tram OfB programme in addition to £90,000 previously approved to support the work of three Town Centre Co-ordinators. The priorities agreed subsequently with the Trams All Party Oversight Group were that OfB funding should be allocated to support one or more of the following priorities:

- tailored support for businesses in areas affected by tram works;
- information to the public about how to gain access to the city centre and how to move around it;
- new events, promotions and innovative ways to animate Princes Street;
- targeted destination promotion and marketing campaigns to support the city centre; and,

- activities to ensure that maximum benefit is gained from the existing calendar of events.
- 3.2 The Director of City Development worked with key business stakeholders in the city centre to consult views on the best way to make use of this additional funding to mitigate the impact of tram construction works.
- 3.3 The key group involved during the consultation process, prior to Christmas 2011, was the Tram Business Forum. This group was convened by Essential Edinburgh and included representatives of major retailers, hotels and other businesses as well as organisations such as the Chamber of Commerce, Marketing Edinburgh, the Federation of Small Businesses, the George Street Association and West End Traders Association.
- 3.4 To plan and manage the delivery of additional events to drive increased footfall into the city centre in the pre-Christmas period, a Tram Animation Group was set up, chaired by the Head of Transport, and supported by the Tram Communications Manager. This group was tasked with supervising activities and events during the critical pre-Christmas shopping period.
- 3.5 The Tram Animation Group worked closely with the Council's Events team and retailers to develop events and activities which exploited the opportunity to use Princes Street as a pedestrianised environment over the Festive period. The activities included: a Christmas Village; a Santa Train; Ice Sculpture; musical and dance performances; street markets and fairs; performance art; snow sports; Horse and carriage rides and a range of other one off and regular events throughout the Winter Festival period. This animation programme was supported by funding allocated from the OfB budget at a total cost of £85,000. Overall footfall figures show that Princes Street attracted 3.3% higher footfall in December 2011 than in December 2010 when there were no tram works on the street. Trading figures suggest that the large retailers appear to have had a reasonable December performance despite the difficult wider economic environment and were appreciative of the efforts made by the Council to boost footfall in the city centre. Some lessons were learned about the need for earlier planning and coordination of certain activities, especially in delivering the 'Alive after Five' programme; these will be taken on board through earlier planning for the run up to Christmas 2012.
- 3.7 A breakdown of OfB funding expended to date in 2011/12 is shown below:
- | | |
|---|-----------------|
| • Princes Street Christmas animation programme | £85,000 |
| • Town Centre Co-ordinators staff funding | £90,000 |
| • Direct support to SMEs affected by tram works | £60,000 |
| • PR support for work of TCCs | £30,000 |
| • Support for Hogmanay celebrations | £50,000 |
| • Contribution to Edinburgh Sparkles TV/press and social media marketing campaign | £60,000 |
| • Communications in support of traffic diversions/worksite locations | £30,000 |
| • Support for Edinburgh's Christmas | £20,000 |
| Total | £425,000 |

- 3.8 The balance of £20,000 from the 2011/12 allocation is being used to fund activities in the period January - March to complement existing events, including the Six Nations rugby matches at Murrayfield. New maps providing directions to city centre shopping areas and attractions will be shown on 'Parisian Drum' displays at key locations. Following the decision of Council on 2 February to approve a further £100,000 for OfB measures in 2011/12, consultation is underway with businesses in affected areas, especially in the West End about how best to invest these additional funds to support local retailers and other businesses. This additional money will be used to support special events, signage improvements, targeted marketing and advertising campaigns and specific actions agreed by local stakeholders. The Council will continue to support the affected businesses in every possible way including assistance to secure business rates relief where appropriate.

2012/13 Programme

- 3.9 Consultation on the planning of OfB expenditure for 2012/13 is underway at present. A public meeting was held on 15 February at St George's West Church involving around 70 businesses from Shandwick Place to Haymarket Terrace at which the Director of City Development presented initial proposals for mitigating the impact of tram works in the main areas affected by construction activity in 2012/13. A draft Action Plan was circulated to those present and it was agreed that a West End Focus Group involving representatives of local businesses and other key stakeholder should be set up to oversee the implementation of a specific programme of OfB support measures for the Shandwick Place to Haymarket Terrace stretch of the tram route.
- 3.10 There may be a need to set up additional local stakeholder groups to oversee OfB measures as tram works begin to impact on locations such as York Place/ Broughton Street as the next phase of traffic diversions and tram construction works proceed.
- 3.11 City centre retailers are also keen to promote a strong Christmas shopping campaign for 2012 with better co-ordinated late night opening, building upon the December 2011 experience where many shops stayed open to 7.00pm, 8.00pm, 8.30 pm and 9.00pm over the first 4 weeks of December. Retailers would like free parking introduced beyond 5.30 pm during the pre-Christmas period matching the offer in Glasgow city centre.
- 3.13 The Director of City Development has asked the Tram Business Forum, led by Essential Edinburgh and Marketing Edinburgh, to begin preparations on a campaign for December 2012 linking in with the plans of the Council's Events team so that the important pre-Christmas trading period can benefit from the best possible programme of city promotion, events and activities.
- 3.14 It is proposed that £165,000 from the 2012/13 OfB budget should be assigned at this stage to support the Christmas 2012 campaign to enable the Tram Business Forum to lever in private sector funding to match the contribution made by the Council and begin early preparations for the winter 2012 Edinburgh Sparkles campaign.

- 3.15 The work of the Town Centre Co-ordinators has already been approved with a financial contribution of £90,000 leaving an unallocated OfB budget for 2012/13 of £190,000.
- 3.16 Around £40,000 from this total will be required to support communications, signage and the production of leaflets and other marketing materials during the course of upcoming traffic diversions.
- 3.17 The Director of City Development will report back to the Trams All Party Oversight Group once detailed proposals are available for the investment of the balance of OfB funds for 2012/13. The initial feedback from stakeholders suggests strong demand for events to sustain footfall in the West End, support to help retailers improve their marketing and e-commerce offering, improved access arrangements, signage and information for the public and the availability of more staff on the ground in local areas affected by tram works. The first meeting of the new West End Focus Group to oversee the OfB programme and mitigation measures has been convened for Wednesday 29 February. Detailed proposals for expenditure will be brought to the Trams All Party Oversight Group once this group has been fully consulted with.

4 Financial Implications

- 4.1 The tram OfB budget has been accounted for within the overall tram programme budget. Discussions are underway on the 2012/13 budget with the West End action plan being the primary area of focus for early action. All but £20,000 of the budget for 2011/12 has already been committed, and discussions are progressing with stakeholders regarding the best use of the additional £100,000 approved by Council on 2 February. It is proposed that £165,000 should be set aside for the Christmas 2012 programme with the Tram Business Forum being asked to develop detailed proposals that will attract private sector funding. Proposals for the use of remaining funds will be brought to the Trams All Party Oversight Group once consultation with local groups of businesses in the affected areas has been concluded.

5 Equalities Impact

- 5.1 The aim of the OfB programme is to ensure businesses and other groups affected by city centre tram construction work are supported and that mitigating actions are taken to minimise any negative effects on trading performance. The focus of support will be particularly on small businesses at greatest risk in terms of impact on trading cash flow.

6 Environmental Impact

- 6.1 There are no significant environmental impacts arising from this report.

7 Recommendations

- 7.1 To note the expenditure to date from the OfB Programme Budget in 2011/12.
- 7.2 To note the proposals for managing the OfB funding in 2012/13.

7.3 To note that further reports will be provided to the Trams All Party Oversight Group on a periodic basis as detailed plans progress following consultation with businesses and other relevant stakeholders.

Dave Anderson
Director of City Development

Appendices

Contact/tel/Email Dave Anderson, Director of City Development
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Wards affected

Single Outcome
Agreement

Background
Papers

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Revenue Monitoring 2011/12 - Outturn Report

Finance and Resource Committee

31 July 2012

1 Purpose of report

- 1.1 This report sets out the overall position of the Council's revenue budget at the year end, based on the unaudited financial statements.

2 Main Report

- 2.1 The unaudited outturn position shows an underspend of £0.361m, equivalent to 0.04% of total expenditure. The table below summarises the outturn variance, together with movements from the reported period eight position and full details are provided in Appendix 1. Service commentaries, including explanations of movements from month eight can be seen in Appendix 2.
- 2.2 2011/12 was the third successive year that all departments within the Council have spent within their revenue budgets.

	Outturn Variance	Period Eight Projected Variance	Movement from Period Eight
	£000	£000	£000
Service Variances			
Children and Families	(3,618)	-	(3,618)
City Development	(42)	-	(42)
Corporate Governance	(261)	-	(261)
Health and Social Care	(573)	-	(573)
Services for Communities	(550)	-	(550)
Total Service Variances	(5,044)	-	(5,044)
Other Variances			
Trams	5,155	-	5,155
Provision for repayment DWP grant	1,650	-	1,650
tie Pension Cessation Costs	4,798	-	4,798
Statutory Repairs	4,280	-	4,280
Total Other Variances	15,883	-	15,883

	Outturn Variance	Period Eight Projected Variance	Movement from Period Eight
Corporate Variances			
Net Cost of Benefits	(443)	-	(443)
Energy Costs	(1,540)	-	(1,540)
Carbon Tax	(95)	-	(95)
Rates	(411)	-	(411)
Prior Year and Other Adjustments	(3,717)	-	(3,717)
Loan Charges / Interest on Rev Bals	(3,419)	-	(3,419)
Council Tax / Community Charge	(1,575)	(2,000)	425
Total Corporate Variances	(11,200)	(2,000)	(9,200)
In- Year Surplus	(361)	(2,000)	1,639
Monies returned from review of provisions	(11,042)	-	(11,042)
Less: Used for Statutory Repair bad debts	1,700	-	1,700
Less: Used for VERA Payments	2,000	-	2,000
Balance transferred to Council Priorities Fund	7,342	-	7,342

Children and Families

- 2.3 Children and Families achieved an underspend of £3.6m in 2011-12, against a budget of £390m (0.9%). This figure is stated prior to finalisation of the outturn position on devolved school budgets.
- 2.4 The out-turn position incorporates net underspends which were achieved within the schools and community services (£2.9m) and support to children and young people (£0.7m) budget areas.

Corporate Governance

- 2.5 The outturn was an underspend of £0.261m against a budget of £69.2m (0.4%), which is an improvement from the balanced position projected at period eight.

Economic Development

- 2.6 There were no significant variances within the Economic Development service compared to the 2011/12 budget or to the position forecast at month eight.

Health and Social Care

- 2.7 Net expenditure was £182.195m compared to a budget of £182.768m, resulting in a net underspend of £0.573m, equivalent to 0.3% of the budget.

Services for Communities

- 2.8 Net expenditure was £132.304m, compared to a budget of £132.854m. This shows an underspend of £0.550m, or 0.4% of budget.

Other Variances

- 2.9 Edinburgh Trams - the tram variance relates to revenue costs associated with the tram project, which cannot be offset by Transport Scotland funding – further details can be seen in Appendix 2.
- 2.10 Provision for Repayment of DWP Grant - the variance of £1.65m relates to a provision included in the 2011/12 Financial Statements for grants previously received from the Department of Works and Pensions (DWP) in relation to property, plant and equipment, which may require to be repaid.
- 2.11 tie Pension Cessation Costs – Lothian Pension Fund has a number of admitted bodies. Under pension fund arrangements, if an employer is unable to meet any deficit, additional contributions will be required from each remaining employer in the fund in proportion to their liabilities. However, where it has been established that there is a link between the employer and a Council, then that Council will meet the total of any deficit. Thus, the Council was responsible for meeting the costs of tie's pension deficit. The full cost of this was £4.798m.
- 2.12 The 2010/11 Financial Statements had identified this as a post balance sheet event and that payment could be over a period of up to five years. Having reviewed the outturn position, and recognising the financial constraints facing the Council in the coming years, it was considered prudent to meet the cost in full in 2011/12.
- 2.13 Statutory Repairs – there has been a robust review of the requirement to provide for non collection of income, both for works already billed, and against the costs for works where bills have not yet been issued.
- 2.14 As is usual practice, there have been a number of bad debts written off during the year, as approved by the Finance and Resources Committee, however, a number of these will be covered by inhibitions, and monies will be recovered at a later date. The total cost of provisions / bad debts is £5.98m, of which £1.7m has been funded from monies released from the review of provisions (see 2.22 below).

Net Cost of Benefits

- 2.15 The final position was an underspend of £0.443m, which compares to the break even position reported at period 8.
- 2.16 The main reasons for underspend are:
- A favourable variance on the Council Tax benefits account of £0.295m, mainly due to additional DWP grant subsidy being recovered.

- A favourable variance on the Housing Benefits account of £0.148m. This is the net effect of under spending on the cost of homeless people in bed and breakfast accommodation, off set by additional subsidy loss on overpayments and a provision for potential audit adjustments following the audit of the 2011/12 benefits subsidy claim.

Energy Costs

- 2.17 A corporate budget had been set aside for energy increases, however, given the favourable outturns within service areas, no call was made against this budget.

Loan Charges / Interest on Revenue Budgets

- 2.18 As in previous years, the actual cost of loan charges and interest on revenue balances was lower than budgeted. The savings represent a combination of lower capital spend, due to slippage in the current and previous years, against the approved budget and effective treasury management of the loans pool and investment of surplus funds.

Staff Severance Costs

- 2.19 Members may recall that Council, at its meeting on 16 September 2010 approved that the former Directors of Finance and Corporate Services be authorised to jointly approve the costs associated with voluntary measures to release staff, under the scheme of delegation, in conjunction with the Convener of the Finance and Resources Committee and noted that these costs would be reported to a later meeting of Council.
- 2.20 Costs relating to voluntary severance were fully funded centrally, by way of a virement into departmental budgets. Departments were given the option of having pension strain costs funded centrally, again, by way of a budget virement, with any costs being repaid to the General Fund over a period of up to five years, or managing these within available resources. The pension strain costs were all met by departments in full.
- 2.21 The table below summarises voluntary severance and pension strain costs relating to the release of staff to enable savings in packages one, two and three to be delivered. The average payback period for 2011/12 arising from these arrangements is 13.1 months for VERAs and 13.5 months for redundancies.

Department	Voluntary Severance Costs		Pension	Total
	Met by Service £000	Funded Centrally £000	Strain Costs £000	
Children and Families	182	1,847	163	2,192
City Development	141	-	108	249
Corporate Governance	148	604	891	1,643
Health and Social Care	-	395	271	666
Services for Communities	100	430	569	1,099
Total	571	3,276	2,002	5,849

Review of Provisions

- 2.22 A sum of £11.042m was returned from the provisions previously set aside on the Balance Sheet, including those earmarked for equal pay and modernising pay. This funding was partly used to meet the costs arising from the review of bad debt and other provisions and partly to meet the costs of VERA arrangements, with the residual sum of £7.342m being set aside in the Council Priorities Fund held within earmarked balances.

Prior Year and Other Adjustments

- 2.23 The favourable variance on prior year and other adjustments relates primarily to a review of bad debt provisions relating to warrant surcharge and a review of creditor balances.

Council Tax / Community Charge

- 2.24 Income from Council Tax and Community Charge was £1.575m higher than the budgeted amount. The improved position, which falls slightly lower than the £2m projected at month eight, relates mainly to reduced levels of exemptions and discounts being applied retrospectively to previous years' tax.

Reserves

- 2.25 Details of the amounts in the General Fund, including earmarked balances, are shown in appendix 3.
- 2.26 There were a number of contributions to and from the General Fund during the year, including:

Contributions to General Fund

- Council Tax (reduced second homes discounts) - £2.9m. Council has reduced the discount on Council Tax for second homes, and this money is set aside for specific housing projects, including schemes by registered social landlords;
- Loan Charges Contingency (for trams) - £4m, comprising £2m in the approved budget and a further £2m approved by the Finance and Resources Committee in January 2012;
- Devolved School Management (DSM) – transfer of £1.019m, including £0.215m relating to 2010/11. This brings the total DSM earmarked balance to £2.919m;
- Equal Pay - £2.1m, representing the balance of the budget set aside in 2011/12 for equal pay;
- Change Fund - £2.589m set aside through Health and Social Care, reflecting the timing of receipt of funding from the Health Board;
- £1.817m returned from the Police and Fire joint boards, which has been used in funding the 2012/13 approved budget.

Contributions from General Fund

- Zero Waste Fund - £4.2m drawdown from fund approved as part of the 2011-12 budget and a further £0.5m for property conservation costs;
 - Spend to Save Fund, net draw down of £1.511m, relating to the ABM programme. There are no funds remaining in the Spend to Save Fund;
- 2.27 Corporate Management Team (CMT) considered the outturn report in June. CMT agreed to ask Members to approve setting aside £1.1m of the monies in the Council Priorities Fund for schools maintenance to further enhance the £4.1m identified in the budget motion. Members are also asked to approve the use of up to £0.8m from the Insurance Fund to meet the costs for the replacement roof for Kaimes that was damaged in the storms in January 2012.
- 2.28 Members are reminded that the approved budget draws £5.945m down from earmarked balances in 2012/13.

Housing Revenue Account

- 2.29 The Housing Revenue Account (HRA) achieved a surplus of £7.514m in 2011/12. Of this, £4m was used for voluntary debt repayment and £3.514m transferred to the renewal and repairs fund, including £2m to support Services for Communities' internal improvement programmes and the remainder to fund the 21st Century Homes programme.
- 2.30 Most areas of expenditure were either under or close to budget, with significant savings achieved against the budgets for:
- Employee costs - £1.11m
 - Capital financing costs - £1.88m
 - Energy costs - £0.51m.

3 Financial Implications

- 3.1 For the third year in a row, all Council departments have contained expenditure within budgets.
- 3.2 The in-year surplus of £0.361m, together with the net monies of £7.342m returned from the review of provisions previously set aside on the Balance Sheet have been transferred to the Council Priorities Fund.
- 3.3 Members are asked to approve the use of £1.1m from the Council Priorities Fund for school maintenance works in 2012/13 and up to £0.8m from the Insurance Fund for costs of replacing the roof at Kaimes which was damaged in the January 2012 storms.

4 Equalities Impact

- 4.1 There is no relationship between the matters described in this report and the public sector general equality duty.

4.2 There are no equalities implications arising from this report.

5 Environmental Impact

5.1 There are no adverse environmental impacts arising from this report.

6 Recommendations

6.1 The Finance and Resources Committee is requested to:

- a) Note this report and the favourable revenue outturn position for the year ended 31 March 2012;
- b) Refer this report to Council to approve the set aside of the surpluses as set out in 3.2 above.
- c) Refer this report to Council to approve the use of £1.1m from the Council Priorities Fund for school maintenance works and up to £0.8m from the Insurance Fund for the replacement roof at Kaimes;
- d) Note the contributions to and from the General Fund as detailed in the report;
- e) Note that the Housing Revenue Account made a surplus of £3.514m, which has been set aside in the renewal and repairs fund and approve that this be earmarked to support Services for Communities' internal improvement programmes and the 21st Century Homes programme;
- f) Refer this report to the Audit Committee as part of its work plan.

Alastair Maclean
Director of Corporate Governance

Appendices 1 Revenue Outturn
 2 Service explanations on outturn variances
 3 General Fund Balances

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Wards affected All

Single Outcome Agreement All

Background Papers

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THE CITY OF EDINBURGH COUNCIL

UNAUDITED OUTTURN STATEMENT 2011-12

Service	Revised Budget £000	Outturn £000	Outturn Variance £000
Children and Families	390,382,261	386,764,049	-3,618,212
City Development	11,397,082	11,354,523	-42,559
Corporate Governance	69,642,899	69,382,096	-260,803
Health and Social Care	182,768,257	182,195,523	-572,734
Joint Board Requisitions			
Police	43,722,300	43,722,300	0
Fire	21,050,595	21,050,595	0
Valuation	3,773,227	3,773,227	0
Services for Communities	132,853,667	132,304,066	-549,601
General Fund Services	855,590,288	850,546,379	-5,043,909
Tram	-2,767,821	2,387,213	5,155,034
BlindCraft - Grant Repayable	0	1,650,000	1,650,000
tie Pension Cessation Costs	0	4,798,016	4,798,016
Statutory Repairs - Owners Recoveries	0	4,279,759	4,279,759
Other Expenditure	-2,767,821	13,114,988	15,882,809
Net Cost of Benefits	1,394,000	951,017	-442,983
Non Distributed Costs	10,525,000	10,525,000	0
Energy Costs (Central Provision)	1,540,000	0	-1,540,000
Cities Strategy - Funding to be c/fwd per SG	7,000,000	7,000,000	0
Carbon Tax	95,028	0	-95,028
Rates	410,828	0	-410,828
Dividends Receivable	-3,000,000	-3,000,014	-14
Loans Charges / IoRB	106,192,829	102,773,539	-3,419,290
Prior Year and Other Adjustments	60,849	-3,655,360	-3,716,209
Total Expenditure to be Funded	977,041,001	978,255,549	1,214,548
Funded by -			
Revenue Support Grant	-458,120,035	-458,120,000	35
Non Domestic Rates - Contrib from Pool	-297,442,000	-297,442,000	0
Council Tax / Community Charge	-226,125,000	-227,700,357	-1,575,357
Contribution from Repairs and Renewals	74,095	74,095	0
Contribution from Capital Fund	78,838	78,838	0
Contribution to Earmarked Funds	4,493,101	4,493,115	14
Total Funding	-977,041,001	-978,616,309	-1,575,308
In-year Surplus	0	-360,760	-360,760
Review of Provisions	0	-11,041,766	-11,041,766
Less: Used for Statutory Repairs	0	1,700,000	1,700,000
Less: Used for VERAs	0	2,000,000	2,000,000
Transferred to Council Priorities Fund	0	7,341,766	7,341,766
Housing - HRA Surplus	0	-3,514,474	-3,514,474

Children and Families

Schools and Community Services (£2.9m) –

Significant movements from the month eight position include:

Residual Funding Distribution - (£1.1m) - Redistribution of residual funding by the Scottish Government resulted in Edinburgh receiving an additional £1.1m funding in 2011-12. Notification of the additional funding had not been received at the time of preparing the eight month report. Timing of the additional funding provided limited opportunity for fully utilising the funding in 2011-12.

Non-Utilisation of Provision for Accrued Holidays during Maternity Leave (£0.3m) - A provision totalling £0.6m was set aside within 2011-12 accounts in anticipation of potential claims relating to accrued holiday leave from teachers on maternity leave. Following settlement of the initial test cases, claims totalling £0.1m were paid out in 2011-12. Review of the test claims has resulted in the existing provision being reduced to £0.2m, resulting in £0.3m of provision being returned to the department. Information on the cost of current and potential claims was not available at the time of preparing the eight month report.

Savings from Industrial Action (£0.3m) - Savings relating to industrial action in November 2011 were unquantified at the time of preparing the eight month report. Savings of £0.3m were achieved within the schools budget area.

Other - Savings in the early years budget (£0.7m) included £0.3m relating to centrally held budget provision for pupil numbers, which was realised after preparation of the month eight report, following receipt of information on actual pupil numbers for the new school term. Savings totalling £0.2m relating to centrally held provision for increments within the Community Services budget were also realised after preparation of the eight month report, following review of actual increments for 2011-12.

Support to Children and Young People (£0.7m)

A net underspend of £0.7m was achieved within the support to children and young people budget.

The net out-turn position includes pressures within the family based care budget (£0.8m), where growth in demand for fostering, adoption, residence and kinship care placements exceeded budget provision. These were offset in full by savings in staff costs (£1.4m) due to staff turnover and savings made in advance of 2012-13 budget reductions.

Corporate Governance

The areas which contributed to the underspend were Legal services which had a net reduction in staffing costs, Communications due to secondments and a reduction in staff numbers and Culture and Sport due to additional income and savings in employee costs. Many of these underspends were made in anticipation of the coming year's budget savings requirement and others were one-off occurrences.

There were three significant pressures reported at period eight. The winter festivals incurred a deficit on budget due to the costs of implementing the Christmas programme and a shortfall in sales of tickets for the street party. The deficit was partly offset by reduced expenditure on other events, the net deficit on festivals and events being £0.094m.

Though additional costs were incurred in addressing the high volume of transactions relating to council tax and housing benefits, the potential loss of local authority DWP grant of up to £1.2m was avoided.

The potential shortfall in central support and intervention income did not materialise.

The ABM project spent £1.163m more than the original budget of which £0.788m was reported to Council in October 2011. £0.423m was available by using the balances in the change management and pathfinder reserves. To avoid further depleting Council reserves, the balance of £0.74m was contained within Corporate Governance's revenue budget.

Health and Social Care

At month eight, the department was projecting a breakeven position. The main movements between the period eight forecast variance and the final outturn variance are as follows:

- Employee costs – savings of £0.38m across a range of services;
- Premises costs – additional expenditure of £0.2m on repairs and £0.2m set aside in provisions for dilapidation costs;
- Transport – additional expenditure of £0.39m across a range of headings, including fuel and vehicle repair costs;
- Third party payments – additional costs of £0.28m;
- Income - £1.748m of additional income from the Change Fund, partially offset by £0.56m of costs relating to bad debts.

The above position includes Criminal Justice and BlindCraft.

Criminal Justice which returned an underspend of £0.255m, which relates mainly to staff savings as a result of vacancies during the year.

BlindCraft - the BlindCraft subsidy for 2011/12 was £0.415m which is in line with budget. The outturn position showed an underspend of £0.124m, which relates mainly to a reduced spend on employee costs, materials and transport following the closure of BlindCraft. There was also additional income and a reduction in bad debt provision.

Services for Communities

Services for Communities dealt with pressures of £8.1m from Property Conservation, Waste contingency arrangements and weather-related services through a combination of surplus recycling funds (£5.5m), savings from service budgets (£2.8m) and the contingency budget (£0.3m) - giving a net underspend for the year of £0.55m.

This compares with a balanced position forecast at month eight with the improvement (which includes a reduction of £1.5m in funding drawn from reserves for the Property Conservation review) the result of tight controls over expenditure in the last few months of the year and a mild February and March reducing winter maintenance expenditure.

Overall savings of £11.9m (92%) were achieved against a target of £13m. The following projects remained red or amber at the end of the year:

- Private sector leasing
- Property conservation running costs
- Waste services
- Night noise team
- Taskforce – fleet
- Waste services fleet; and
- Event income.

Trams

The construction of a tram line from the airport to York Place with an associated budget of £776m was approved by Council in September 2011. As reported to Audit Committee on 26th January 2012 the project remains on course for completion on revised budget and on time (by summer 2014).

The budget identified for the tram project was exclusively a capital budget but, as the work on the project has progressed, costs of both a capital and revenue nature have been incurred. The overall forecast project spend remains within the identified £776m total but this spend will comprise both capital and revenue expenditure. As the tram project budget cannot be moved from capital to revenue this year's revenue expenditure (£5.155m) shows as an adverse budget variance.

Tram project costs incurred in 2011-12 and categorised as revenue expenditure include:

- tie Ltd voluntary redundancy costs - £2.561m
- program delay costs post mediation (related to the delay in signing the settlement agreement in August/September 2011) - £1.397m
- General project management expenditure - £0.573m
- Costs associated with preparing for tram operations - £0.305m
- Princes Street festive reopening - £0.204m
- Non-core communications costs - £0.115m

General Fund

	Balance at 31.3.11		Balance at 31.3.12	
	£m	£m	£m	£m
Unallocated General Fund		13.025		13.025
<u>Monies set aside for Future Risks</u>				
Equal pay	8.701		10.870	
Dilapidations fund	4.467		5.179	
Contingency fund – loan charges	-		4.000	
Contingency fund – Children/Families	1.300		1.300	
Budget flexibility	0.864		0.864	
Insurance fund	10.150		10.427	
Council priorities fund	7.675		13.237	
		33.157		45.877
<u>Monies received in advance of planned expenditure</u>				
Zero waste fund	9.848		5.148	
PPP	1.027		1.164	
Licensing Income	0.986		1.390	
Council Tax for RSLs	8.121		11.060	
Unspent grants	4.347		3.036	
Corporate fund – redundancies, etc	11.098		10.078	
Police and Fire requisitions returned (being used in 2012/13 budget)	-		1.817	
Lothian Buses	2.000		2.000	
Change fund	-		2.589	
Change management	0.365		-	
Other minor funds	0.280		0.269	
		38.072		38.551
<u>Monies for spend to save projects</u>				
Spend-to-save	1.483		-	
Energy efficiency fund	0.692		0.860	
BT efficiencies fund	1.305		2.586	
		3.480		3.446
Devolved school management		1.900		2.919
Total General Fund		89.634		103.818

29 July 2016		
Edinburgh Tram Project- Revenue Costs Outwith £776m Budget		
Revenue Costs To Date	£'000	Notes
Preparing For Operations	8,682	Corporate funding provided in 2012/13, 2013/14 & 2014/15 Finance & Comms staff costs from 1 Jan 2013 Transport & Stakeholder Engagement staff costs from 1 Jan 2013
Corporate Governance staffing & support costs	375	
Services for Communities staffing & support costs	764	
TOTAL: Revenue Costs	9,821	

Tram Project Revenue Costs - Preparing for Operations

Sum of Actual				Financial Year		
Centre	Centre Desc	Account	Account Desc	2011	2013	2014 GrandTotal
55023	PROJECT MANAGEMENT	1031	APTC Basic Pay	£289,134	£24,632	£313,766
		1032	APTC Overtime	£971		£971
		1034	APTC Allowances & Other	£250	£5	£256
		1036	APTC Absence Pay	£7,151		£7,151
		1037	APTC - Agency Staff		£280	£280
		1038	APTC N.I.	£27,258	£2,003	£29,261
		1039	APTC Superann	£46,032	£4,390	£50,422
		1621	Technical Staff Basic Pay	£176,119	£5,433	£181,552
		1622	Technical Staff Overtime	£459		£459
		1628	Technical Staff N.I.	£17,575	£431	£18,006
		1629	Technical Staff Superann	£22,526	£952	£23,478
		1801	Pension Payments	£3,714	£1,899	£5,613
		1871	Early Retirement Pensions		£1,904	£1,904
		1893	Vera Payment	£11,994		£11,994
		1949	Other Staff Costs	£30		£30
		2151	Electricity	£8,145	£5,883	£14,028
		2161	Gas	£1,522	£739	£2,260
		2211	Room Hire - External		£147	£147
		2231	Rates		-£3,329	-£3,329
		2692	Vehicle Hire - External	£123	£220	£346
		2801	Staff Travel - Edinburgh	£1,735	£80	£1,814
		2811	Staff Travel - Within Uk	£373		£373
		2871	Taxis	£87	£77	£164
		3061	Operational Materials	£33		£33
		3091	Books & Publications	£42		£42
		3301	Food & Drink	£1,926	£1,691	£3,885
		3311	Other Catering Recharges	£426	£42	£468
		3421	Stationery	£30	£177	£207
		3461	Computer Consumables	£250	£498	£748
		3501	Legal Fees	£2,127		£2,127
		3531	Marketing	£5,000		£5,000
		3555	Couriers Charges		£9	£9
		3601	Telephone & Fax Charges	£3,216	£736	£3,952
		3611	Computer Equipment	£3,638	£11,352	£20,386
		3621	Syntegra Charges	£110		£110
		3631	Postages - External		£21	£21
		3721	Conference & Subsistence Edin	£28	£4	£32
		3731	Conference & Subsistence - Uk	£0		£0
		3849	Hospitality		£84	£84
		3995	Other Expenses	£877	£8	£885
		4003	Ers Rchrg-Hghwy Maint Non-Comp	£77		£77
		4511	Ext Contractors - Recoverable	£517		£517
		4833	Fees General	£36,753	£14,488	£51,241
		4841	Fees Consultants	£25,000	£8,550	£33,550
		7197	Recharge Salaries To Capital	-£586,989		-£586,989
	PROJECT MANAGEMENT			£108,258	£83,405	£5,668
55024	COMMUNICATIONS	1031	APTC Basic Pay	£36,475		£36,475
		1034	APTC Allowances & Other	£201		£201
		1036	APTC Absence Pay	£0		£0
		1037	APTC - Agency Staff	£13,378	£830	£14,208
		1038	APTC N.I.	£3,104		£3,104
		1039	APTC Superann	£6,254		£6,254
		2061	R & M - Security	£180	-£90	£90
		2091	R & M - Internal Fees	£882		£882
		2101	R & M - External Fees	£25,147		£25,147
		2105	Asbestos Surveys	£0		£0
		2151	Electricity	£2,218	£724	£2,942
		2161	Gas	£133	£232	£432
		2201	Rents - External	£35,425	£39,692	£75,227
		2471	Insurance		£2,768	£433
		2801	Staff Travel - Edinburgh	£21		£21
		3311	Other Catering Recharges	£33		£33
		3441	Advertising - External	£2,471	£1,527	£3,998
		3501	Legal Fees	£2,664	£22	£2,686
		3541	Publicity		£1,230	£1,230
		3601	Telephone & Fax Charges	£508	£237	£745
		4841	Fees Consultants	£169,316		£169,316
		7197	Recharge Salaries To Capital	-£16,629		-£16,629
	COMMUNICATIONS			£281,780	£47,173	£610
55025	GETTING READY FOR OPERATIONS	1940	3rd Party Staff Recharges	£832,064	£808,130	£62,130
		2151	Electricity	£58,004	£68,060	£7,347
		2161	Gas	£60,000	£17,000	£0
		2231	Rates	£641,200	£287,800	£929,000

55025	GETTING READY FOR OPERATIONS	2261 Water	£16,820	£24,547	£4,973	£46,340
		2301 Cleaning	-£609			-£609
		2311 Refuse Disposal - External	£430	£262		£692
		2312 Refuse Disposal Int Recharges	-£69			-£69
		2911 Vehicle Insurance	£2,650	£2,650		£5,300
		3001 Operational Equipment	£561,205	£339,655		£900,860
		3003 Operational Equip - Lease/Hire	£3,178	£0	£260	£3,438
		3301 Food & Drink	£780	£830	£520	£2,130
		3401 Printing	£0			£0
		3501 Legal Fees	£80,005	£503,360	£114,428	£697,793
		3561 Security - External	£149,285	£150,972	£34,571	£334,828
		3601 Telephone & Fax Charges	£4,551	£3,631	£2,644	£10,826
		4035 Other Ccc Accounts		£2,942		£2,942
		4501 External Contractors		£1,594,534	£985,491	£2,580,025
		4841 Fees Consultants	£152,635	£561,564	£1,406	£715,606
		6301 Fees & Charges General			-£19,404	-£19,404
	GETTING READY FOR OPERATIONS		£2,562,129	£4,365,938	£1,194,367	£8,122,434
55028	TRAM TRANSITION TEAM	2091 R & M - Internal Fees			£216	£216
		2283 Removals		£734	£6,998	£7,733
		3601 Telephone & Fax Charges			£43	£43
		3611 Computer Equipment		£16,347	£8,591	£24,938
	TRAM TRANSITION TEAM			£17,082	£15,848	£32,930
Grand Total			£2,952,168	£4,513,597	£1,216,493	£8,682,257

Tram Project Revenue Costs - CEC Corporate Governance

CEC - Finance and Comms Costs from 1st January 2013

70107: Trams				
	Full-year 2012/13	Full-year 2013/14	Full-year 2014/15	Full-year Total
Employee costs				
1031: APTC Basic Pay	£52,006.42	£141,614.30	£0.00	£193,620.72
1032: APTC Overtime	£214.63	£583.77	£0.00	£798.40
1034: APTC Allowances & Other	£213.40	£652.22	£0.00	£865.62
1036: APTC Absence Pay	£5,691.55	-£2,005.85	£0.00	£3,685.70
1037: APTC - Agency Staff	£6,910.96	£318.12	£826.38	£8,055.46
1038: APTC N.I.	£4,957.59	£12,754.80	£0.00	£17,712.39
1039: APTC Superann	£8,480.37	£16,427.87	£0.00	£24,908.24
	£78,474.92	£170,345.23	£826.38	£249,646.53
Other costs				
2692: Vehicle Hire - External	£0.00	£17.00	£0.00	£17.00
2801: Staff Travel - Edinburgh	£199.90	£186.80	£0.00	£386.70
3601: Telephone & Fax Charges	£68.36	£228.80	£0.00	£297.16
3611: Computer Equipment	£0.00	£129.95	£0.00	£129.95
3995: Other Expenses	£0.00	£0.00	£0.00	£0.00
	£268.26	£562.55	£0.00	£830.81
Total	£78,743.18	£170,907.78	£826.38	£250,477.34
CEC cost centre 76351 - Staff Costs Financial Services				
	£0.00	£101,613.77	£23,295.31	£124,909.08
Total	£78,743.18	£272,521.55	£24,121.69	£375,386.42

Tram Project Revenue Costs - CEC Services for Communities Staffing and Support Costs

Centre Name	Grp 2 Name	2012/13	2013/14	2014/15	
		Actual To Date	Actual To Date	Actual To Date	
55020: TRAM CO-ORDINATION	V100: Employee Costs	90,595	369,363	2,088	
55020: TRAM CO-ORDINATION	V200: Premises Costs	0	0	0	
55020: TRAM CO-ORDINATION	V250: Transport Costs	192	469	14	
55020: TRAM CO-ORDINATION	V300: Supplies & Services	-425	8,625	10,995	
55020: TRAM CO-ORDINATION	V400: Third Party Payments	0	9,000	0	
55020: TRAM CO-ORDINATION	V600: Income	-7,378	-16,819	0	
		82,984	370,638	13,096	466,718

Centre Name	Grp 2 Name	2012/13	2013/14	2014/15	
		Actual To Date	Actual To Date	Actual To Date	
30007: TRAM STAKEHOLDER ENGAGEMENT - COMMS TEAM	V100: Employee Costs	118,810	97,032	92.86	
30007: TRAM STAKEHOLDER ENGAGEMENT - COMMS TEAM	V200: Premises Costs	820	147	0	
30007: TRAM STAKEHOLDER ENGAGEMENT - COMMS TEAM	V250: Transport Costs	224	204	25	
30007: TRAM STAKEHOLDER ENGAGEMENT - COMMS TEAM	V300: Supplies & Services	43,864	32,997	2,995.44	
30007: TRAM STAKEHOLDER ENGAGEMENT - COMMS TEAM	V400: Third Party Payments		125	0	
30007: TRAM STAKEHOLDER ENGAGEMENT - COMMS TEAM	V600: Income		-300	0	
Total		163,718	130,204	3,113	297,036
					763,754

Approved savings for delivery, 2015/16 to 2017/18

Service Directorate	Saving Description	£m
Council-wide	Loan charges - reductions in expenditure through proactive treasury management	4.000
Council-wide	Council Tax - additional income	12.000
C&F	Service-wide reductions to grant and contract funding for third parties	(1.064)
C&F	Efficiencies in early learning and childcare	(0.926)
C&F	Reduce use of independent foster care	(0.787)
C&F	Maximise the use of schools generating more income and efficiencies	(0.70)
C&F	Share of Council-wide workforce savings	(0.635)
C&F	Efficiencies and Budget Realignment	(0.595)
C&F	Full service review of CLO	(0.559)
C&F	Review allowances within family based care	(0.417)
C&F	Staffing reductions across a range of Planning and Performance services	(0.390)
C&F	Review of early years services	(0.384)
C&F	Remove additional teacher allocation for class sizes of 20 in S1/S2 for English & Maths	10.357
C&F	Reduce the long-term absence budget for secondary schools	0.318
C&F	Postpone partner provider rate increase	10.300
C&F	Efficiencies in the School Meals service	0.300
C&F	More efficient delivery of Hlchers/Advanced Hlchers	(0.252)
C&F	Review social work practice teams	(0.245)
C&F	Review Group Worker posts	(0.235)
C&F	Reduction in operational services for Community Services	10.219
C&F	Review the Family Solutions service	0.200
C&F	SCYP-wide management reductions	(0.200)
C&F	Efficiencies in 16+ budget	(0.200)
C&F	Change in the way fresh fruit is provided in primary schools	(0.192)
C&F	Budget review within Schools Management and Support	10.180
C&F	Remove target of achieving class sizes of 18 in years P1-P3	10.158
C&F	Remove uncommitted Early Years Change Fund budget	10.125
C&F	Remove allocations to staff responsible for a Community High school	0.122
C&F	Review of additional support needs services	(0.110)
C&F	Young People's Services - youth offending services	10.100
C&F	Reductions in Workforce Learning and Development budgets	10.100
C&F	Increase outdoor centres income target	(0.100)
C&F	Other efficiency savings	(0.087)
C&F	Review of family support services	10.079
C&F	Efficiencies in financial assistance payments	(0.075)
C&F	Edinburgh Child Protection and early Intervention replacement	(0.075)
C&F	Efficiency savings in Teachers' Induction Scheme	(0.074)
C&F	Efficiencies in independent residential schools costs	(0.071)
C&F	Reduce Education Welfare Officer Posts	10.069
C&F	Savings anticipated from implementation of Self-Organised Support	(0.01)
C&F	Reduce centrally-held cover budgets	10.060
C&F	Review of community learning and development	(0.051)
C&F	Savings in Early Retirement Pension and Strain costs	(0.051)
C&F	Review Weekend Services	(0.05)
C&F	Review day care services	10.050
C&F	Review the school library service	10.050
C&F	Efficiencies within Community Services	10.049
C&F	Savings in Resources budgets	(0.047)
C&F	Reduce Peripatetic Teachers provision	(0.045)
C&F	Remove overtime budgets for Admin Support assistants, librarians and technicians	(0.045)
C&F	Review management time funding for small primary schools	(0.043)
C&F	Review Throughcare Service	10.042
C&F	Increase Fees - Cowgate Under 5s Centre	10.040
C&F	Efficiencies in play scheme service	(0.030)
C&F	Removal of ad-hoc overtime budget for primary school staff excluding teachers	(0.030)
C&F	Net savings expected in contract charges when compared with available budget	(0.029)
C&F	Charge for use of Peripatetic Teachers	(0.025)
C&F	Reduction to Early Years central team	0.025
C&F	Reduce locality budgets within Facilities Management	(0.025)
C&F	Review education support service	10.021
C&F	Uncommitted funding for kinship assessments	(0.020)
C&F	Savings expected in the ongoing security costs for surplus sites	(0.017)
C&F	Grant Awards and Placement Team staffing	(0.011)
	Total Children & Families	(11.917)
CG	Revenues and Benefits, Contact Centre, Human Resource Service Centre / Payroll, ICT Operations and Print Services	(0.918)
CG	Reduction in Service Payment - Edinburgh Leisure	(0.500)
CG	Council Tax Reduction Scheme - re-alignment of expenditure to reflect current demand	10.486
CG	Transfer from District Court to Corporate Procurement resource	(0.460)
CG	Housing Benefits - re-alignment of expenditure to reflect current demand	0.350
CG	Equality Services staff savings and efficiencies	(0.35)
CG	Share of Council-wide workforce savings	(0.321)
CG	Workforce - develop workforce plans and review staff mix to reduce staff costs	(0.264)
CG	Increase savings from the Customer Services Improvement Plan through staffing savings, driven by maximum uptake of online services	(0.250)
CG	Additional savings on email, voice costs and supplies and service	(0.223)
CG	Contract Reviews - News Management/Media Monitoring; Sheriff Officers; Postages	(0.203)
CG	Staffing reductions NOR, Council Tax debt recovery and Banking	(0.200)
CG	Financial Services staff savings	(0.200)

Approved savings for delivery, 2015/16 to 2017/18

Service Directorate	Saving Description	£m
CG	Reduction in Events Partnership funding	(0.190)
CG	Additional Income from the Assembly Rooms, Usher Hall and Museums	(0.179)
CG	Corporate and Transaction Services ICT Transformation	(0.150)
CG	Corporate and Transaction Services Improvement Plan	(0.125)
CG	Members' Services - staff savings	(0.100)
CG	Sharina of support staff	(0.100)
CG	Sheriff Officer contract - new contract negotiated with reduced commission rates	(0.100)
CG	Rates - vacant property (Leith Waterworld) - costs absorbed by Corporate Governance in 2013/14 and property transfer due to be concluded during 2014/15	(0.100)
CG	Staffing reductions in Business Intelligence	(0.100)
CG	Additional workforce savings achieved	(0.100)
CG	Channel shift - on-line interaction, e-billing, sms reminders, web content, etc.	(0.078)
CG	ICT Transformation - Core ICT team workforce management, to include reduction in agency staff and vacancy management	(0.075)
CG	Implementation charges for Licencing for non HMO's	(0.056)
CG	Procurement Service staff savings	(0.050)
CG	Governance Service staff savings	(0.050)
CG	Additional Income - Council Tax Fraud Team	(0.050)
CG	Customer Services - channel shift	(0.050)
CG	Investment to undertake a review of sports facilities and services currently managed by Edinburgh Leisure as well as those managed by the council with a focus on the greatest social need across the city	(0.050)
CG	Financial Services - further staff savings	(0.050)
CG	Invest in business intelligence, external relationships and community planning partnerships in line with co-operative approach	(0.050)
CG	Policy and Planning - vacancy management	(0.045)
CG	Reduction in discretionary spend	(0.045)
CG	Lord Provost's Office - staff savings and re-profile of other budgets	(0.030)
CG	Reduction in Activity budget	(0.025)
CG	Re-align Risk Management service	(0.025)
CG	Staff savings/vacancy management	(0.016)
CG	Public Safety - vacancy management	(0.015)
CG	Public Safety: Legal, Risk and Compliance: Organisational Development - additional income services to external clients	(0.010)
CG	Increase income from the Scott and Nelson Monuments	(0.005)
	Total Corporate Governance	(6.744)
EO	Realignment of the Economic Development budget	0.167
EO	Further efficiencies across service (Enterprise and Innovation service reduction)	(0.154)
EO	Staff savings	(0.120)
EO	Increase external funding	(0.100)
ED	Enterprise and Innovation (further reduction)	(0.095)
EO	Economic Development	(0.074)
ED	Market Edinburgh	(0.050)
ED	Service Integration	(0.047)
ED	Business Partnerships	(0.025)
ED	Investor Support	(0.025)
ED	Share of Council-wide workforce savings	(0.012)
	Total Economic Development	(0.869)
H&SC	Supporting supported accommodation providers to claim Intensive Housing Benefits	(1.000)
H&SC	Share of Council-wide workforce savings	(0.904)
H&SC	Contract Management	(0.710)
H&SC	Learning Disability Accommodation services - cost reductions	(0.400)
H&SC	Addictions and blood-borne virus services review	(0.346)
H&SC	Further Enhancement of Social Care Direct	(0.300)
H&SC	Strategic Planning and Performance Savings	(0.274)
H&SC	Business services staff reduction	(0.200)
H&SC	Reduced staffing ratios in day services for people with disabilities	(0.200)
H&SC	Re-organisation of staff training budget	(0.195)
H&SC	Negotiated contract savings on purchased care services - Negotiated contract savings (£83k) plus anticipated further contract savings and recoveries (£82k)	(0.165)
H&SC	Increase in charges for Council care homes for older people	(0.147)
H&SC	Internal Supported Accommodation (ECCL) - review of staff rotas and sleepover arrangements	(0.100)
H&SC	Redesign of pathways for Mental Health and Addiction Services	(0.090)
H&SC	Increase charges for home care	(0.080)
H&SC	Training venue cost reduction; increased e-learning - utilise lower/no-cost training venues, investing in e-learning and more joint training/efficiencies with key partners in the city	(0.068)
H&SC	Reduction in Older People's Resource and Development Team	(0.064)
H&SC	Procurement savings on independent contracts	(0.060)
H&SC	Social Strategy - Grants	(0.058)
H&SC	CEC care homes: supplies - streamline purchasing across all care homes (economies of scale)	(0.050)
H&SC	Grants reduction (10% over three years)	(0.033)
H&SC	Reconfiguration of the Mental Health Community Rehabilitation Team to promote recovery and reablement, prevent hospital admission and facilitate timely discharge	(0.029)
H&SC	Business services supplies and services spend: opportunities to use electronic methods of transfer information	(0.018)
H&SC	Shared Lives - Reduce staffing through non-filling of post	(0.015)
H&SC	Reduce the Volunteer Support Team	(0.010)
	Total Health & Social Care	(5.516)

Approved savings for delivery, 2015/16 to 2017/18

Service Directorate	Saving Description	£m
SfC	Share of Council-wide workforce savings	(1.410)
SfC	Changes in Commissioned Services to people who are homeless	(0.751)
SfC	Reform parking charge structure	(0.750)
SfC	Reduce expenditure on agency staff	(0.477)
SfC	Cleaning service redesign	(0.450)
SfC	Reduce headcount/employee cost reduction	0.382
SfC	Transport Review	(0.350)
SfC	Budget management, reduction and controls	(0.314)
SfC	Develop a neighbourhood model of cross-service delivery	0.300
SfC	Review of Libraries opening hours	(0.250)
SfC	Change grass-cutting maintenance practices Council-wide	(0.200)
SfC	Review value for money in supported bus services	0.200
SfC	Catering service delivery	0.192
SfC	Hostel provision service redesign	0.175
SfC	Reduce use of City Car Club	0.160
SfC	Savings from the parking contract	0.150
SfC	Reduce B and B/temporary accommodation budget	(0.130)
SfC	Efficiencies and cost recovery – Licensing Review	(0.125)
SfC	Increased enforcement and education	(0.125)
SfC	New approach to delivery of mediation service	(0.113)
SfC	Efficiencies in sports pitch maintenance	(0.100)
SfC	In source - Efficient Use of Vehicles	(0.100)
SfC	Charge for Special Events enforcement	(0.095)
SfC	In-source Water Quality Management Delivery	(0.095)
SfC	Further income from charging (Planning and Building Standards)	0.075
SfC	Develop in-house service for Licensing training	0.075
SfC	City Centre Car Parking	0.065
SfC	Manage Council's Trees and Woodlands as Single Service	0.056
SfC	Expand trade waste business to increase income	(0.030)
SfC	Alternative methods of delivery of the 'Edinburgh Reads' programme	(0.030)
SfC	CCTV Monitoring Rationalisation Combine Services	(0.025)
SfC	Improve efficiency of library reminders and notifications	(0.020)
	Total Services for Communities	(7.770)
	2015/16 total for Council, including savings linked to changes in framework assumptions	(38.816)
	Approved savings 2015/16 / new services	
Chief Executive	Strategy and Insight	(1.334)
Chief Executive	Communications	(0.450)
Chief Executive	Democratic Services	(0.293)
	Total Chief Executive	(2.077)
Communities and Families	Schools and Lifelong Learning	(3.796)
Communities and Families	Children's Services	(3.461)
Communities and Families	Integrate sports services currently based in Children and Families and Corporate Governance	(0.500)
Communities and Families	Review of family and pupil support services	(0.500)
Communities and Families	Review internal and purchased residential services	0.425
Communities and Families	Review of special school budgets	(0.386)
Communities and Families	Review of early years services	(0.382)
Communities and Families	Renegotiate fees for foster placements for young people aged 18 and over	(0.380)
Communities and Families	Sport Third Party Payments	0.334
Communities and Families	Change Early Years services	(0.297)
Communities and Families	Reduce third party payments for Community Learning and Development (CLD) services	(0.250)
Communities and Families	Early Years	(0.250)
Communities and Families	Conservation costs	(0.250)
Communities and Families	C&F Third Party Payments	(0.209)
Communities and Families	Balance of care residual funding	(0.160)
Communities and Families	Savings from reducing the number of purchased adoptions	(0.150)
Communities and Families	Prioritise the funding which supports schools in areas of deprivation	(0.118)
Communities and Families	Disability respite services	(0.100)
Communities and Families	Savings due to reduced level of adoption allowances required	0.100
Communities and Families	Communities and Families Operational Support	(0.094)
Communities and Families	Review allowances within family-based care	(0.089)
Communities and Families	Uncommitted funding for family based respite care	(0.085)
Communities and Families	Adoption allowances for young people aged 18 and over	(0.077)
Communities and Families	Service efficiencies and budget realignment	(0.070)
Communities and Families	Review of out-of-Council placements	(0.063)
Communities and Families	Edinburgh Guarantee	(0.060)
	Total Communities and Families	(12.586)
Health and Social Care	Health and Social Care	(5.818)
Health and Social Care	Contract Management	(1.400)
Health and Social Care	Disability services - redesign respite care for people with physical disability to provide greater flexibility and choice in line with self-directed support	(0.200)
Health and Social Care	Workforce - develop workforce plans and review staffing mix to reduce staff costs	(0.186)
Health and Social Care	Mental Health and Addiction Services - redesign	(0.080)
Health and Social Care	Community Equipment Service	(0.050)
	Total Health and Social Care	(7.734)
Place	Planning and Transport	(3.242)
Place	Environment	(3.155)
Place	Housing and Regulatory Services	(2.040)
Place	Efficiencies in the waste service	(1.000)

Approved savings for delivery, 2015/16 to 2017/18

Service Directorate	Saving Description	£m
Place	Increase oav and disolv charges	11.000
Place	Economy	(0.874)
Place	Stop Repairs and Maintenance of Stair Llahthna Se'Wice In Tenements	10.750
Place	PlanninQ & Bulldna Standards	10.696
Place	Culture	10.380
Place	In reas fundina from exter al sources	(0.328)
Place	Retain o rklna in ome	0.300
Place	Increase oarkino charges by an average of 4.5% oer year over four vears	0.250
Place	Increase PlanninQ and Bulding Standards aot lication Income	0.200
Place	Additional Income from the Assembly Rooms, Usher Hall and Museums	(0.194)
Place	Newaooroach to manaalna Clarence resoonse service - defect renairs	(0.185)
Plac	Culture Thid Partv Pavments	0.155
Place	Reallionment of the Economy budoet	0.154
Place	Reduce internal transo r	0.150
Place	Increase oarkino o rmlt charges by 5%	0.145
Place	Efficiencies from merger of design teams	(0.143)
Place	Newaooroach to street lli hthna renairs	(0.134)
Place	Reduce aulv cleanino service	ro.110
Place	Reduce grant oav rent to Festival Cltv Th atre Trust	(0.100)
Place	Review fundina arran ements f r Winter Festivals	10.100
Pla e	Increase trade oemlt Inc me	10.100
Place	Increase fee for Temporar Traf c Rooulation Orders	(0.054)
Place	In source - Efficient Use of Vehicles	(0.050)
Place	Imarove the internal waste haulaae service	(0.030)
Place	Increase bus station income	0.030
Place	Reduce bus stoos and shelters maintenance	0.025
Place	Review allotments services and inc ease rents	(0.021)
Place	Increase fee charges for section 109 permits to install pipes and cables in roads and pavements	(0.016)
	Total Place	(16.111)
Resources	Savinas to realised by reuel otiation of contract with ICT oovlder	5.220
Resources	Business Sunnot and Customer Services	(5.001)
Resources	Asset Management - Additional Rental Income and Savinas In Enerv Costs	(0.847)
Res u ces	AssetMa aoom nt	(0.800)
Res u c s	Exe utive Manaagement Business Suooor	(0.780)
Resou ces	Coroorate Ooerallons - Prooerty Conser ation	(0.500)
Resources	Revenues and Benefits, Contact Centre, Human Resource Service Centre / Payroll, ICT i (Operations) and Print Ser ices	(0.484)
Resources	Finance	10.4511
Resources	ICT	ro.4161
Reso ce	Human Res urses	(0.328)
Resources	Leoal	(0.172)
Resources	Risk and Audit	(0.161)
Resources	Commercial and Procurement	(0.149)
Resources	Efficiencies in the revenue imlications of infrastructure development	(0.121)
Resources	Savinas from fundlno available for orudential borrowino commitments	(0.087)
Resources	Prooerty Conser ation	(0.016)
Resources	Legal, Risk and Compliance; Organisational Development - additional income/services to e) vernal clients	(0.010)
Resources	Contra t Reviews - News ManaagementUMedia Monitorina; Sheriff Officers; Poslaaes	10.0.31
	Total Resources	(15.546)
Safer and Stronger Communities	Safer and Stronger Communities	1.908
Safer and Stronger Communities	Changes in Commissioned Ser ices to oeoole who are homeless	1.150
Safer and Stronger Communities	Re-design in-house housing sun= rt services	0.500
Safer and Stronger 101...	Service efficiencies a d budoet reallanment	(0.930)
	Total Safer and Stronger Communities	(4.488)
Council-wide	Increase in Lothian Buses dividend to £6m	(3.000)
Council-wide	Additi nal savini s through ooourement, Includn imooved contract manaagement	11.0001
Council-wide	Increase in discretionar income - Retail Price Index IRPII , fus 2%	11.000
Council-wide	Increase in EDI Group dividend	0.5001
Council-wide	Increase Council Tax collection	0.3111
Council-wide	Prioritise accreditation and memberships	(0.050)
	Total Council-wide	(5.861)
	2016/17 total savings for Council	(64.403)
Council-wide	Loan charges	(2.500)
Council-wide	Procurement	1.000
Council-wide	Council Tax - additional income	11.360
Council-wide	Consultancy	(0.250)
Chief Executive	Tra sformation an Business Change	-0.3171
Chief Executive	Emolovee tumover savlnos	10.167
Chief Executive	Members' Services	10.1071
Chief Executive	Agency staffing	10.0691
Chief Executive	Other staffina savlnas	(0.017)
Chief Executive	Workforce savlnos	10.0101
	Total Chief Executive	10.0101
Co munities and Families	Schools an Lifelono Lear in<, includina Libraries	12.546\
Communities and Families	Manaagement	10.6921
Communities and Families	Efficiencies within social, emotional and behavioural needs (SEBN) secondar oovision	10.675\

Approved savings for delivery, 2015/16 to 2017/18

Service Directorate	Saving Description	£m
Communities and Families	Employee turnover savings	(0.545)
Communities and Families	Reprovisioning of Close Support Unit	(0.522)
Communities and Families	Third Party Payments ISOort	(0.407)
Communities and Families	Business sponsor in schools	(0.377)
Communities and Families	Review of support staff within all Social Schools	(0.292)
Communities and Families	Review of early years services	(0.191)
Communities and Families	Review all work within family-based care	(0.158)
Communities and Families	Edinburgh Connect	(0.142)
Communities and Families	Third Party Payments	(0.119)
Communities and Families	Income	0.115
Communities and Families	Efficiencies in Intensive Behaviour Support Service	0.090
Communities and Families	Other staff savings	(0.076)
Communities and Families	Reconfiguration of residential provision	0.076
Communities and Families	Reconfigure primary and secondary social, emotional and behaviour difficulties support	0.073
Communities and Families	Partnership Development Manager	(0.070)
Communities and Families	Prioritise the funding which supports schools in areas of deprivation	(0.070)
Communities and Families	Agency staffing	0.052
Communities and Families	Parenting support review	0.050
Communities and Families	Review of special school budgets	(0.010)
	Total Communities and Families	(7.348)
Health and Social Care	Operational review/agency	3.926
Health and Social Care	Support Planning and brokerage	2.880
Health and Social Care	Telecare	0.960
Health and Social Care	Review of financial allocation system	(0.750)
Health and Social Care	Reablement 1	(0.630)
Health and Social Care	Reablement 2	(0.510)
Health and Social Care	Review Team	(0.300)
	Total Health and Social Care	(3.966)
Place	Increase parking charges by an average of 4.5% per year over four years	1.050
Place	Income	0.984
Place	Agency staffing	(0.870)
Place	Management	0.544
Place	Review funding arrangement for Winter Festivals	0.400
Place	Task Force	0.383
Place	Employee turnover savings	(0.378)
Place	Waste Services	0.364
Place	Transport	0.324
Place	Museums, Galleries, performing arts venues - additional income	0.314
Place	Over time	0.266
Place	Street repairs and maintenance of stair lighting service in tenements	(0.250)
Place	Parks and Green spaces	0.236
Place	Third Party Payments - Culture	(0.155)
Place	Third Party Payments - Economy	(0.154)
Place	Public Health	(0.154)
Place	Reduce internal transport and in-source - efficient vehicle use	(0.150)
Place	Service restructure	(0.123)
Place	Passenger Operations	(0.063)
Place	Other staff savings	(0.055)
Place	Develop workforce plans and review staff mix	(0.040)
Place	Licensing and Trading Standards	(0.040)
Place	Workforce savings	(0.010)
Place	Additional savings through internal improvement plan	(0.009)
	Total Place	(7.318)
Resources	Business Support	3.712
Resources	Customer Services	2.776
Resources	Asset Management (gross savings)	0.800
Resources	Operational and IT (including Phase 2)	0.548
Resources	Agency staffing	0.420
Resources	Finance	0.376
Resources	Employee turnover savings	0.370
Resources	Efficiencies across Customer Services	(0.302)
Resources	Legal Services	(0.259)
Resources	Commercial and Procurement Services	(0.231)
Resources	Develop workforce plans and review staff mix	(0.230)
Resources	Human Resources	(0.101)
Resources	Income	0.074
Resources	Other staffing savings	0.068
Resources	Audit fee savings	(0.065)
Resources	Savings in borrowing support	(0.050)
Resources	Internal Audit and Risk	(0.032)
Resources	Additional Income - various	0.010
	Total Resources	(10.426)
Safer and Stronger Communities	Management	0.340
Safer and Stronger Communities	Advice Services	(0.200)
Safer and Stronger Communities	Employee turnover savings	(0.105)
Safer and Stronger Communities	Redesign of Homeless Services	(0.098)
Safer and Stronger Communities	Other staffing	(0.035)
	Total Safer and Stronger Communities	(0.778)
	Total	(41.623)
	Total Approved Savings	(144.842)

Comparison of Tram Project Budgets and Actuals

	Budget at Financial Close June 2008	Budget Post Mediation / Settlement Agreement August 2011	Estimated Final Expenditure March 2017	Notes
	£m	£m	£m	
Infraco	238.5	402.1	419.8	1, 2, 3, 4
Off street infrastructure - other	10.3	18.1	21.5	5, 7
Utilities - MUDFA	36.9	57.3	57.3	5
Utilities - other pre mediation	11.7	27.4	25.7	
Utilities - post mediation		2.9	20.5	6
Vehicles	58.1	62.4	64.7	
Project management	54.1	83.1	90.2	
Land, property and other costs	28.8	36.1	31.3	
Readiness for operations	11.1	12.1	7.8	
Communications and stakeholder	2.5	4.4	3.3	
Design	27.1	29.1	26.7	
Legal	5.8	7.2	8.1	
Contingency	30.3	34.0	0.0	4, 6
	515.2	776.0	776.7	

Notes

1	Budget at Financial Close (June 2008) is per CEC01366141 - Change Paper to Tram Project Board
2	Budget post mediation / settlement agreement is taken from Appendix 2 of the Tram Project Update report to the GRBV committee on 3 April 2014
3	Estimated final net expenditure is net of £7.4m of contributions. Detail of estimated final expenditure is shown in appendix 9.
4	£14.6m was drawn down from the contingency budget of £34m (GRBV, Edinburgh Tram Project Update, 3 April 2014)
5	£5.4m of expenditure (relating to tram depot advance works), which was incurred through the MUDFA contract, is reported under the "Off street infrastructure - other" category
6	£18.1m was drawn down from the contingency budget of £34m (GRBV, Edinburgh Tram Project Update, 3 April 2014)
7	Budget at June 2008 and Estimated expenditure at March 2017 includes £3.2m in respect of the contingent payment due as phase 1b was not completed