



Peter Dow
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Our Reference: 202100132652

19 January 2021

Dear Peter Dow ,

I refer to your request on 2 January to Scottish Ministers for a copy of the itemised accounts for the Queensferry Crossing project. These figures are included within those reported in the annual published accounts for Transport Scotland. However the further itemisation of these figures below may help to identify the difference from the figure reported in the Audit Scotland report that you refer to.

Element	To 2011	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Subtotal	2018-19	2019-20	Total
		£m	£m	£m	£m	£m	£m	£m		£m	£m	
Principal Contract	0	84	162	143	176	171	87	55	878	8	9	895
M9 Junction 1a Contract	0	10	18	0	0	0	0	0	28	0	0	28
Fife ITS Contract	0	7	6	0	0	0	0	0	13	0	0	13
Contact and Education Centre	0	1	1	0	0	0	0	0	2	0	0	2
Employer's Direct Costs	79	30	25	21	21	15	9	9	209	9	1	219
Subtotal	79	132	212	164	197	186	95	65	1,130	16	11	1,156
NR VAT - Main Contracts	0	16	24	23	28	27	14	9	141	1	1	143
NR VAT - M9 & CEC Contracts	0	1	-1	0	0	0	0	0	1	0	0	1
NR VAT - Employer's Costs	1	1	0	1	1	0	0	0	4	0	0	4
NR VAT - JAV (Employer's Cost)*	0	0	0	0	0	0	0	6	6	0	0	7
Subtotal	80	149	235	188	226	213	14	79	1,186	17	12	1,215
Price Fluctuation,	0	3	7	5	6	4	4	2	31	0	0	31
Total Outturn Cost	80	152	242	193	232	217	114	81	1,313	17	12	1,342

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You will note that the main differences relate to the non-recoverable VAT and employers' costs that were not included in the Audit Scotland Report and the additional expenditure incurred in the following two years.

Yours sincerely

Lee Shedden
TRANS : TS Finance & Corporate Services

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