

**SG ANNUAL REPORT  
ON THE USE OF SETTLEMENT AGREEMENTS  
APRIL 2021 – MARCH 2022**

## **Introduction**

1. The Scottish Public Finance Manual (SPFM) states that in considering terms for settlement agreements, severance, early retirement or redundancy packages public bodies should ensure that issues of regularity, propriety and value for money are fully taken into account. The Scottish Government (SG) will be entitled to use the fact that a settlement agreement has been entered into, to collate and provide information to the Scottish Parliament on the number of settlement agreements and the costs of special payments across the Scottish Administration.<sup>1</sup> This report should be seen therefore as the means by which pan Scottish Administration information has been gathered.
2. The SG role in the process (as set out in the SPFM) is one of consultation, advice and reporting. The SPFM supporting guidance on Settlement Agreements clearly states that the final decision as to whether to enter into a Settlement Agreement will rest with the Accountable Officer for the public body. The SPFM also sets out the requirements for annual accounts disclosure in relation to settlement agreements.
3. On 11 June 2014 the SG notified the Public Audit Committee of the implementation of the above mentioned SPFM guidance on Settlement Agreements and undertook to report back to the Committee on the first year of operation of the guidance, spanning the period April 2014 – March 2015.<sup>2</sup> The first report was submitted in June 2015 and was considered by the Public Audit Committee in February 2016. The Public Audit Committee noted the report in their legacy paper and asked that the SG continue to submit a report annually to the Parliament to be placed in the Scottish Parliament’s information centre, SPICe.<sup>3</sup> Reports have been submitted annually and this is the eighth such report.
4. This report continues to fulfil the 2014 commitment and covers pan Scottish Administration information on:
  - The status and use of Settlement Agreements;
  - SG Settlement Agreement guidance and review process;
  - The use of confidentiality clauses;
  - The number and cost of settlements entered into during 2021-22; and
  - Process improvements.

## **Status and use of Settlement Agreements**

5. A Settlement Agreement is a legally binding contract entered into by an employer and employee to resolve an employment dispute. Settlement Agreements are recognised in law and are an accepted part of employment practice. As such, they are the subject of guidance by the Advisory, Conciliation

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<sup>1</sup> <http://www.gov.scot/Topics/Government/Finance/spfm/severanceetcterms>

<sup>2</sup> Written submission from the SG to the Public Audit Committee, 11 June 2014  
[http://www.scottish.parliament.uk/S4\\_PublicAuditCommittee/General%20Documents/Written submission from the Scottish Government to the Public Audit Committee dated 11 June 2014.pdf](http://www.scottish.parliament.uk/S4_PublicAuditCommittee/General%20Documents/Written%20submission%20from%20the%20Scottish%20Government%20to%20the%20Public%20Audit%20Committee%20dated%2011%20June%202014.pdf)

<sup>3</sup>3rd Report, 2016 (Session 4): Session 4 Legacy Paper  
<http://www.parliament.scot/parliamentarybusiness/CurrentCommittees/97733.aspx#e>

and Arbitration Service (ACAS).<sup>4</sup> Settlement agreements are specific to an individual case and are separate from more general voluntary severance arrangements which enable organisations to make changes to their workforce by allowing staff the opportunity to leave the organisation with compensation as set out in their compensation schemes.

6. Settlement Agreements are used in circumstances where:
  - a) the employment relationship has broken down or been significantly impaired;
  - b) the situation cannot be remedied through mediation or other personnel processes; and
  - c) alternative routes to resolution would involve disproportionate cost at a tribunal or otherwise at law; and impair the efficient functioning of the service.
7. Consideration of the use of a Settlement Agreement will take into account:
  - a) the direct and indirect costs of alternative proceedings and of any awards that might be made;
  - b) disruption to the effective and efficient operation of the service caused by an on-going dispute and the resultant stress on individuals; and
  - c) the likely timescales involved, against the need to bring matters to a timely conclusion.
8. Scrutiny of Accountable Officer decision making in relation to Settlement Agreements is undertaken because:
  - a) they may involve payments to individuals above and beyond their normal contractual entitlement;
  - b) Parliament and the public will want to be assured that, in all the circumstances of the case, their use was appropriate and reasonable; and
  - c) there is a need to ensure their use does not cut across the important protections offered to whistleblowers.

### **SG Settlement Agreement guidance and review process**

9. Settlement Agreement guidance introduced by the SG in 2014 provides for the central review and reporting of Settlement Agreements and is designed to increase transparency, promote consistency and ensure value for money.
10. The first line of assurance lies with the designated Accountable Officer for each body as set out in the SPFM<sup>5</sup>. The SPFM notes that “the essence of the Accountable Officer's role is a personal responsibility for the propriety and regularity of the finances under their stewardship and for the economic, efficient and effective use of all related resources. Accountable Officers are personally answerable to the Parliament for the exercise of their functions”<sup>6</sup>. The SPFM and supporting guidance makes it clear that final decisions on Settlement Agreements rest with the Accountable Officer.
11. The SPFM and supporting guidance sets out the process for interaction between a designated Accountable Officer and the SG, and requires the relevant body to consult the SG before entering into a Settlement Agreement. To this end, the employer will prepare a Business Case with the approval of the relevant Accountable Officer and will seek advice/clearance as required from the Sponsor Team. The Sponsor Team will then send the business case to the Sponsor Director, People Directorate, Finance Business Partner and Severance Policy Team for scrutiny. The Sponsor Team will

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<sup>4</sup> ACAS statutory code of practice on Settlement Agreements. [https://www.acas.org.uk/media/3725/Code-of-Practice-on-settlement-agreements/pdf/11287\\_CoP4\\_Settlement\\_Agreements\\_v1\\_0\\_Accessible.pdf](https://www.acas.org.uk/media/3725/Code-of-Practice-on-settlement-agreements/pdf/11287_CoP4_Settlement_Agreements_v1_0_Accessible.pdf)

<sup>5</sup> <http://www.gov.scot/Topics/Government/Finance/spfm/Intro>

<sup>6</sup> <http://www.gov.scot/Topics/Government/Finance/spfm/Accountability>

liaise with both the employer on any cases which breach severance policy (e.g. the £95,000 cap not applied, contentious case or excessive discretionary element) and the Portfolio Cabinet Secretary for comments/views. The Cabinet Secretary for Finance will be included in all Ministerial submissions for information. The Sponsor Team will collate responses and provide feedback to the employer. If the SG is not satisfied with either the need for the proposed agreement, or its terms / value for money, this will be highlighted in the response. The Accountable Officer then makes the final decision on whether to proceed with the proposed Settlement Agreement.

12. The bodies covered by the reporting procedure in the SPFM and supporting guidance are set out at Annex A. For NHSScotland bodies, the reporting procedure follows a similar process and is overseen by Director General Health and Social Care / Chief Executive of NHSScotland. As noted in the 2014-15 year report, scrutiny and oversight for the college sector is delegated to the Scottish Funding Council (SFC).

### **Confidentiality clauses**

13. At the request of the employee or their legal representative, Settlement Agreements may include a voluntary provision whereby the parties agree to keep the agreement itself confidential and not disclose its details to third parties. Inclusion of such a clause protects the rights of the employee who may have legitimate concerns that disclosure of the terms and circumstances of the agreement and their identity would impact negatively on their privacy and employability. The ACAS guidance provides a model Settlement Agreement which includes a standard confidentiality clause<sup>7</sup>.
14. Nothing, however, in a Settlement Agreement can prevent the individual from making a protected disclosure under whistleblowing legislation. Any agreement which sought to prevent staff from raising concerns about health and safety or malpractice would be void under the Employment Rights Act 1996 (as amended by the Public Interest Disclosure Act 1998).

### **Information sharing**

15. In presenting material we are mindful of the need to respect the confidentiality of Settlement Agreements and the general entitlement of individuals to privacy. We have thus provided information on the number of Settlement Agreements entered into and the costs involved.
16. Disclosing the name of the body entering into the agreement alongside the cost may disclose the name of an individual. As with the previous reports, an anonymised breakdown of each of the agreements and the associated costs is thus provided at Annex B.

### **Numbers and costs of settlements**

17. Headline costs and number of Settlement Agreements for 2021 - 2022 are set out below. A full anonymised breakdown is provided at Annex B.

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<sup>7</sup> [https://www.acas.org.uk/media/3736/Settlement-Agreements-A-guide/pdf/Settlement\\_agreements\\_Dec\\_18.pdf](https://www.acas.org.uk/media/3736/Settlement-Agreements-A-guide/pdf/Settlement_agreements_Dec_18.pdf)

18. **Table of Agreements and associated costs (to nearest £)**

Oversight Body	Number of Agreements	Number of bodies	Total gross cost (£)	Non-contractual (£)	Number of confidentiality clauses used
<b>SG and Public bodies</b>	20	17	580,570	407,096	13
<b>NHSScotland</b>	33	14	759,536	670,268	0
<b>Scottish Funding Council</b>	26	9	1,248,938	1,136,998	6
<b>TOTALS</b>	<b>79</b>	<b>40</b>	<b>2,589,044</b>	<b>2,214,362</b>	<b>19</b>

19. The costs above include the total gross cost of the Settlement Agreement to the employer, including the contractual and non-contractual payments made to the employee and ancillary costs, such as the cost of negotiating and concluding the settlement and any legal costs.
20. Contractual payments are those to which the employee is legally entitled. These will include payments on termination, such as notice payments and pay in lieu of time owed. They will also include any lump sum and pension payments to which the employee is entitled on termination of employment through the Civil Service Compensation Scheme or an equivalent scheme.
21. Non-contractual payments are those offered in order to resolve the employment dispute.
22. The level of proposed non-contractual payment is included in the draft business case submitted for consideration. This is weighed against the risks and costs of not entering into a Settlement Agreement, as set out in paragraph 7 above.
23. Employment disputes are fact and case specific, and the number of settlements (and overall cost) reported in a given year will fluctuate relative to the number of employment disputes in that year across the range of bodies. The business case process aims to ensure that these are the best value conclusions to disputes. While the number of cases this year has increased (from 72 to 79) we would not draw inference from this fact or assume that it will, or should, continue in future years. The table below details the total number of settlement agreements per year since this report was initiated in 2014. The objective here is to ensure that business cases for settlement are scrutinised effectively and that robust controls are in place rather than to reduce the number of cases.

Reporting Year	2020 – 2021	2019 – 2020	2018 – 2019	2017 – 2018	2016 – 2015	2015 – 2016	2014 - 2015
<b>Total Number of settlements</b>	72	67	70	109	70	88	67

24. When considered against the overall size of the public sector workforce and the number of leavers per annum however, it is clear that, Settlement Agreements are used only in very limited circumstances.

## **Governance and process improvements**

25. Scottish Ministers considered wider severance issues and consulted on 'A Severance Policy for Scotland' in 2017. As a result of this consultation, and wider public and parliamentary scrutiny through the Public Audit and Post-legislative Scrutiny (PAPLS) Committee, the severance policy was amended through an update to the SPFM on 27 September 2019 to include an administrative exit payment cap of £95,000, an expectation that payback periods for voluntary exit schemes do not exceed 24 months and introduces improved governance of cases. The policy applies to Settlement Agreements made after 27 September 2019 and retains provision for the central review and reporting of Settlement Agreements as set out in paragraph 9 above.

SG periodically reviews the guidance given to NHSScotland (as outlined in paragraph 12). The guidance within SG itself (for SG overseen bodies) has been similarly refreshed and clarified. SG itself continues to engage with Internal Audit to provide assurance on the processes surrounding the scrutiny of data. For the period April 2021 – March 2022 Internal Audit have provided a substantial assurance opinion, the top assurance level available, noting that controls are robust and well managed and risk, governance and control procedures are effective in the delivery of the scrutiny and challenge function and collective oversight.

### **26. Colleges**

Colleges make a vital contribution to the SG's commitment to improving the lives and employability of all Scotland's people. Effective governance is fundamental in supporting colleges to improve the life chances of their students and the performance of businesses.

The college sector has embraced the need to focus on achieving the highest standards of governance.

A 'Code of Good Governance for Scotland's Colleges' has been developed and the sector's Good Governance Steering Group continues to meet to oversee its implementation and review.

The SFC is continuing to work with colleges to ensure that College board activities are sufficiently transparent, in line with the requirements of the Code, and the SFC continues to keep its guidance around settlement and severance arrangements to the college sector under review.

### **27. Cases Exceeding £95,000**

The SPFM outlines where an organisation considers that there are compelling reasons that the exit payment cap of £95,000 cannot be applied, a full business case must be submitted outlining the reasons for this. Ministerial views must be obtained if this situation arises. For the 2021-2022 reporting year, four cases exceeded this cap with a total sum of £187,475, £110,766, £97,000 and £96,000 respectively. Ministerial approval was granted for these cases.

## **Conclusion**

28. SPICe are asked to note this report.

**LIST OF PUBLIC BODIES COVERED BY REVISED REPORTING PROPOSAL  
FROM 1 APRIL 2021 – 31 MARCH 2022**

[N.B. this list will be updated from time to time as required]

Scrutiny and oversight for the **college sector** is delegated to the **Scottish Funding Council (SFC)**

**Scottish Government**

**The Crown Office and Procurator Fiscal Service**

**Executive Agencies**

Accountant in Bankruptcy  
Disclosure Scotland  
Education Scotland  
Forestry and Land Scotland  
Scottish Forestry  
Scottish Prison Service  
Scottish Public Pensions Agency  
Student Awards Agency for Scotland  
Social Security Scotland  
Transport Scotland

**Non Ministerial Offices (NMOs)**

Food Standards Scotland  
National Records of Scotland  
Office of the Scottish Charity Regulator  
Registers of Scotland  
Revenue Scotland  
Scottish Courts and Tribunals Service  
Scottish Housing Regulator  
Scottish Fiscal Commission

**Public Corporations**

Caledonian Maritime Assets Ltd  
Glasgow Prestwick Airport  
Scottish Water  
Crown Estate Scotland

**Executive NDPBs**

Accounts Commission for Scotland  
Architecture and Design Scotland  
Bòrd na Gàidhlig  
Cairngorms National Park Authority  
Care Inspectorate  
Children's Hearings Scotland  
Community Justice Scotland  
Creative Scotland  
Crofting Commission  
David MacBrayne Ltd  
Ferguson Marine (Port Glasgow) Ltd  
Highlands and Islands Airports Ltd  
Highlands and Islands Enterprise  
Historic Environment Scotland  
Independent Living Fund Scotland  
Loch Lomond and The Trossachs National Park Authority  
National Galleries of Scotland  
National Library of Scotland  
National Museums of Scotland  
Police Investigations and Review Commissioner  
Quality Meat Scotland  
Risk Management Authority  
Royal Botanic Garden, Edinburgh  
Scottish Agricultural Wages Board  
Scottish Canals  
Scottish Children's Reporter Administration  
Scottish Criminal Cases Review Commission  
Scottish Enterprise  
Scottish Environment Protection Agency  
Scottish Funding Council  
Scottish Futures Trust  
Scottish Land Commission  
Scottish Legal Aid Board  
Scottish Legal Complaints Commission  
Scottish National Investment Bank  
NatureScot (replaced Scottish Natural Heritage)  
Scottish Qualifications Authority  
Scottish Social Services Council  
Skills Development Scotland  
Sportscotland  
South of Scotland Enterprise Agency  
VisitScotland  
Water Industry Commission for Scotland

### **Advisory NDPBs**

Judicial Appointments Board for Scotland  
Boundaries Scotland  
Mobility and Access Committee for Scotland  
Poverty and Inequality Commission for Scotland  
Scottish Advisory Committee on Distinction Awards  
Scottish Commission on Social Security  
Scottish Law Commission  
Scottish Local Authorities Remuneration Committee

### **Tribunals**

First-tier Tribunal for Scotland  
Parole Board for Scotland  
Upper Tribunal for Scotland

### **Health Bodies**

Healthcare Improvement Scotland  
Mental Welfare Commission for Scotland  
NHS 24  
NHS Boards  
NHS Education for Scotland  
NHS National Services Scotland  
National Waiting Times Centre Board  
Public Health Scotland (replaced NHS Health Scotland Board)  
Scottish Ambulance Service Board  
State Hospital Board for Scotland

### **Colleges**

Ayrshire College  
Borders College  
City of Glasgow College  
Dumfries and Galloway College  
Dundee and Angus College  
Edinburgh College  
Fife College  
Forth Valley College  
Glasgow Clyde College  
Glasgow Kelvin College  
Inverness College

Lewis Castle College  
Moray College  
New College Lanarkshire  
North East Scotland College  
North Highland College  
Orkney College  
Perth College  
Sabhal Mor Ostaig  
Shetland College  
South Lanarkshire College  
West College Scotland  
West Highland College  
West Lothian College

### **Parliamentary Commissioners and Ombudsmen**

Children & Young Peoples Commissioner Scotland  
Commissioner for Ethical Standards in Public Life in Scotland  
Scottish Biometrics Commissioner  
Scottish Human Rights Commission  
Scottish Information Commissioner  
Scottish Public Services Ombudsman  
Standards Commission for Scotland

### **Other Significant National Bodies**

Audit Scotland  
Convener of School Closure Review Panels  
Court of Lord Lyon  
Drinking Water Quality Regulator  
HM Chief Inspector of Constabulary in Scotland  
HM Chief Inspector of Prisons in Scotland  
HM Chief Inspector of Prosecution in Scotland  
HM Fire Service Inspectorate in Scotland  
Justices of the Peace Advisory Committee (6 bodies)  
Office of the Queens Printer for Scotland  
Scottish Roadworks Commissioner  
The Scottish Police Authority  
The Scottish Fire and Rescue Service

## LIST OF AGREEMENTS AND COSTS

**TABLE A: All Agreements in cost order**  
**(including SG and public bodies, NHSScotland and Further Education colleges)**

Number	Overall cost (£)	Contractual cost (£)	Non contractual cost (£)	Ancillary costs (£)	Confidentiality Clause used
1a	0	0	0	0	N
2a	250	0	0	250	N
3a	1,000	0	1,000	0	N
4a	2,510	0	2,310	200	N
5a	3,000	0	3,000	0	Y
6a	3,500	500	3,000	0	N
7a	3,894	0	2,894	1,000	N
8a	6,750	0	6,000	750	N
9a	6,840	3,719	2,701	420	N
10a	7,000	0	0	7,000	N
11a	7,484	6,484	0	1,000	N
12a	8,570	0	8,070	500	N
13a	8,683	6,609	1,654	420	N
14a	9,250	0	8,500	750	N
15a	9,810	0	9,000	810	N
16a	10,580	4,120	6,040	420	N
17a	10,642	6,720	3,922	0	N
18a	10,818	0	10,468	350	N
19a	11,000	0	10,000	1,000	N
20a	11,000	0	10,000	1,000	N
21a	11,455	2,000	8,535	920	N
22a	12,450	450	12,000	0	Y
23a	12,500	0	12,000	500	N
24a	12,500	0	12,500	0	N
25a	13,200	0	12,700	500	N
26a	13,266	3,546	9,220	500	Y
27a	13,500	0	12,500	1,000	N
28a	13,750	0	12,500	1,250	N
29a	14,588	5,563	8,605	420	N
30a	14,868	0	14,368	500	N
31a	15,196	3,196	12,000	0	Y
32a	15,720	11,051	3,529	1,140	Y
33a	16,000	0	16,000	0	N
34a	16,251	7,776	8,125	350	Y
35a	16,335	5,622	10,213	500	Y
36a	16,837	5,337	11,000	500	Y
37a	18,000	0	18,000	0	Y
38a	18,000	0	18,000	0	N
39a	18,188	5,184	12,505	500	Y
40a	19,000	0	18,000	1,000	N
41a	20,500	0	20,000	500	N
42a	20,600	0	20,000	600	N
43a	20,600	11,255	8,745	600	N



Number	Overall cost (£)	Contractual cost (£)	Non contractual cost (£)	Ancillary costs (£)	Confidentiality Clause used
44a	20,750	0	20,000	750	N
45a	20,880	880	20,000	0	N
46a	23,005	6,648	15,757	600	Y
47a	23,750	0	23,000	750	N
48a	24,000	0	24,000	0	N
49a	26,250	0	26,250	0	N
50a	28,000	0	26,000	2,000	N
51a	30,074	13,597	15,977	500	Y
52a	36,252	10,960	24,872	420	N
53a	36,362	10,013	25,929	420	N
54a	39,450	500	38,950	0	N
55a	42,197	11,597	30,000	600	N
56a	42,448	9,540	31,768	1,140	Y
57a	43,000	0	43,000	0	N
58a	46,989	16,489	30,000	500	Y
59a	48,104	0	47,604	500	N
60a	49,200	500	47,700	1,000	N
61a	53,190	0	52,530	660	N
62a	53,190	0	52,530	660	N
63a	55,424	48,995	2,500	3,929	N
64a	59,335	15,557	43,778	0	Y
65a	65,800	0	65,140	660	N
66a	65,800	0	65,140	660	N
67a	65,800	0	65,140	660	N
68a	70,928	0	70,268	660	N
69a	71,325	19,125	51,850	350	Y
70a	75,922	0	75,672	250	N
71a	76,123	0	75,463	660	N
72a	76,123	0	75,463	660	N
73a	76,123	0	75,463	660	N
74a	76,123	0	75,463	660	N
75a	80,000	0	65,600	14,400	Y
76a	96,000	0	95,000	1,000	N
77a	97,000	0	95,000	2,000	N
78a	110,766	40,766	70,000	0	Y
79a	187,475	0	171,952	15,523	Y

**TABLE B: NHSScotland Agreements in cost order**

<b>Number</b>	<b>Overall cost (£)</b>	<b>Contractual cost (£)</b>	<b>Non contractual cost (£)</b>	<b>Ancillary costs (£)</b>	<b>Confidentiality Clause used</b>
<b>1b</b>	0	0	0	0	N
<b>2b</b>	250	0	0	250	N
<b>3b</b>	1,000	0	1,000	0	N
<b>4b</b>	2,510	0	2,310	200	N
<b>5b</b>	3,500	500	3,000	0	N
<b>6b</b>	3,894	0	2,894	1,000	N
<b>7b</b>	6,750	0	6,000	750	N
<b>8b</b>	7,000	0	0	7,000	N
<b>9b</b>	7,484	6,484	0	1,000	N
<b>10b</b>	8,570	0	8,070	500	N
<b>11b</b>	9,250	0	8,500	750	N
<b>12b</b>	9,810	0	9,000	810	N
<b>13b</b>	11,000	0	10,000	1,000	N
<b>14b</b>	11,000	0	10,000	1,000	N
<b>15b</b>	12,500	0	12,000	500	N
<b>16b</b>	13,200	0	12,700	500	N
<b>17b</b>	13,500	0	12,500	1,000	N
<b>18b</b>	13,750	0	12,500	1,250	N
<b>19b</b>	14,868	0	14,368	500	N
<b>20b</b>	16,000	0	16,000	0	N
<b>21b</b>	19,000	0	18,000	1,000	N
<b>22b</b>	20,500	0	20,000	500	N
<b>23b</b>	20,600	0	20,000	600	N
<b>24b</b>	20,750	0	20,000	750	N
<b>25b</b>	23,750	0	23,000	750	N
<b>26b</b>	28,000	0	26,000	2,000	N
<b>27b</b>	39,450	500	38,950	0	N
<b>28b</b>	48,104	0	47,604	500	N
<b>29b</b>	49,200	500	47,700	1,000	N
<b>30b</b>	55,424	48,995	2,500	3,929	N
<b>31b</b>	75,922	0	75,672	250	N
<b>32b</b>	96,000	0	95,000	1,000	N
<b>33b</b>	97,000	0	95,000	2,000	N

**TABLE C: Further Education College Agreements in cost order**

<b>Number</b>	<b>Overall cost (£)</b>	<b>Contractual cost (£)</b>	<b>Non contractual cost (£)</b>	<b>Ancillary costs (£)</b>	<b>Confidentiality Clause used</b>
<b>1c</b>	6,840	3,719	2,701	420	N
<b>2c</b>	8,683	6,609	1,654	420	N
<b>3c</b>	10,580	4,120	6,040	420	N
<b>4c</b>	11,455	2,000	8,535	920	N
<b>5c</b>	14,588	5,563	8,605	420	N
<b>6c</b>	15,720	11,051	3,529	1,140	Y
<b>7c</b>	16,335	5,622	10,213	500	Y
<b>8c</b>	18,000	0	18,000	0	Y
<b>9c</b>	18,000	0	18,000	N	N
<b>10c</b>	24,000	0	24,000	0	N
<b>11c</b>	36,252	10,960	24,872	420	N
<b>12c</b>	36,362	10,013	25,929	420	N
<b>13c</b>	42,448	9,540	31,768	1,140	Y
<b>14c</b>	43,000	0	43,000	0	N
<b>15c</b>	53,190	0	52,530	660	N
<b>16c</b>	53,190	0	52,530	660	N
<b>17c</b>	65,800	0	65,140	660	N
<b>18c</b>	65,800	0	65,140	660	N
<b>19c</b>	65,800	0	65,140	660	N
<b>20c</b>	70,928	0	70,268	660	N
<b>21c</b>	76,123	0	75,463	660	N
<b>22c</b>	76,123	0	75,463	660	N
<b>23c</b>	76,123	0	75,463	660	N
<b>24c</b>	76,123	0	75,463	660	N
<b>25c</b>	80,000	0	65,600	14,400	Y
<b>26c</b>	187,475	0	171,952	15,523	Y

**TABLE D: SG and other public bodies Agreements in cost order**

<b>Number</b>	<b>Overall cost (£)</b>	<b>Contractual cost (£)</b>	<b>Non contractual cost (£)</b>	<b>Ancillary costs (£)</b>	<b>Confidentiality Clause used</b>
<b>1d</b>	3,000	0	3,000	0	Y
<b>2d</b>	10,642	6,720	3,922	0	N
<b>3d</b>	10,818	0	10,468	350	N
<b>4d</b>	12,450	450	12,000	0	Y
<b>5d</b>	12,500	0	12,500	0	N
<b>6d</b>	13,266	3,546	9,220	500	Y
<b>7d</b>	15,196	3,196	12,000	0	Y
<b>8d</b>	16,251	7,776	8,125	350	Y
<b>9d</b>	16,837	5,337	11,000	500	Y
<b>10d</b>	18,188	5,184	12,505	500	Y
<b>11d</b>	20,600	11,255	8,745	600	N
<b>12d</b>	20,880	880	20,000	0	N
<b>13d</b>	23,005	6,648	15,757	600	Y
<b>14d</b>	26,250	0	26,250	0	N
<b>15d</b>	30,074	13,957	15,977	500	Y
<b>16d</b>	42,197	11,597	30,000	600	N
<b>17d</b>	46,989	14,489	30,000	500	Y
<b>18d</b>	59,335	15,557	43,778	0	Y
<b>19d</b>	71,325	19,125	51,850	350	Y
<b>20d</b>	110,766	40,766	70,000	0	Y