

SG ANNUAL REPORT ON THE USE OF SETTLEMENT AGREEMENTS APRIL 2023 – MARCH 2024

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. 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. Since 2014, the SG have submitted a report annually to the Parliament to be placed in the Scottish Parliament's information centre, SPICe.
4. This report covers 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 2023-24

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 and Arbitration Service (ACAS). 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. In 2019, the severance policy was updated and the SPFM was amended to reflect these changes¹.
11. The first line of assurance lies with the designated Accountable Officer for each body as set out in the SPFM. 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”. The SPFM and supporting guidance makes it clear that final decisions on Settlement Agreements rest with the Accountable Officer.

¹ [FGN2019/06 SPFM amendments: September 2019 - Scottish Public Finance Manual - gov.scot \(www.gov.scot\)](https://www.gov.scot/publications/FGN2019/06/SPFM/amendments/September2019/Pages/default.aspx)

12. 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/SG. SG scrutinise all business cases, and actively engage with the sponsor team or employer on any potential breach of policy, to ensure full compliance with the SPFM.
13. Alongside the guidance within SG itself, SG periodically reviews the guidance given to NHS Scotland. SG continues to engage with Internal Audit to provide assurance on the processes surrounding the scrutiny of data. Internal Audit have provided a substantial assurance opinion - the top assurance level available – for this report for several years. Following consultation, it was decided that auditing of the 2023-24 report was not necessary due to the previous assurance level, and robust data storage mechanisms in place.
14. Officials concluded an evaluation of the Severance Policy in early 2024 and considered the extent to which the policy met the intended policy aims, how the policy worked in practice and to identify any unintended consequences. The overarching findings of the evaluation were positive, demonstrating that the changes introduced in 2019 largely achieved the intended outcomes to improve transparency, governance, value for money, fairness and equity.
15. Following the completion of the evaluation, the severance chapter of the SPFM was updated to clarify wording and introduce refreshed supporting templates for business cases².
16. The bodies covered by the reporting procedure in the SPFM and supporting guidance are set out at Annex A. For NHS Scotland bodies, the reporting procedure follows a similar process to SG and is overseen by Director General Health and Social Care/Chief Executive of NHS Scotland. Scrutiny and oversight for the college sector remains delegated to the Scottish Funding Council (SFC).

² [FGN2024/02 SPFM amendments March 2024 - Scottish Public Finance Manual - gov.scot \(\[www.gov.scot\]\(https://www.gov.scot\)\)](https://www.gov.scot/publications/FGN2024/02-SPFM-amendments-March-2024/pages/1-Scottish-Public-Finance-Manual-2024-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000)

Confidentiality clauses

17. 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.
18. The SPFM sets out a general presumption against the use of confidentiality clauses and is clear that they should only be inserted if explicitly agreed by both employer and employee.
19. 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).

Number and cost of settlements entered into during 2023-24

20. In presenting the number and cost of settlements, we are mindful of the need to respect the confidentiality of Settlement Agreements and the general entitlement of individuals to privacy. We have therefore provided information on the number of Settlement Agreements entered into and the costs involved without disclosing the name of the public body, health board or college.
21. Disclosing the name of the body entering into the agreement alongside the cost may disclose the name of an individual. An anonymised breakdown of each of the agreements and the associated costs is therefore provided at Annex B.
22. Headline costs and number of Settlement Agreements for 2023-24 are set out below. A full anonymised breakdown is provided at Annex B.

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

Oversight Body	Number of Agreements	Number of bodies	Total gross cost (£)	Total Contractual Cost (£)	Of which: Total non-contractual cost (£)	Of which: Ancillary Costs (£)	Number of confidentiality clauses used
SG and Public Bodies	23	17	1,046,165	344,658	649,535	51,972	18
NHS Scotland	43	15	1,627,403	536,844	1,050,720	39,839	6
Scottish Funding Council	18	14	1,258,648	650,058	598,870	9,720	16
TOTALS	84	46	3,932,217	1,531,561	2,299,125	101,531	40

*costs may not sum due to rounding

24. 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.
25. 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.
26. Non-contractual payments are those offered in order to resolve the employment dispute.
27. The level of proposed non-contractual payment is included in the draft business case submitted for consideration and is scrutinised by SG or SFC as appropriate, as set out in paragraph 16.
28. 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 58 to 84) 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 for the last five years. 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.

29.

Reporting Year	Total Number of settlements
2023-24	84
2022-23	58
2021-22	79
2020-21	72
2019-20	67

30. While the data above shows 84 settlements, due to varying circumstances, in 4 of these settlements payments reported were made to multiple individuals. Taking these into account, 169 individual payments were made.
31. 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 limited circumstances.

SG and Public Bodies

32. There was one settlement listed in Annex B (80a) whereby payment was made to 7 individuals to settle a joint dispute. The individual payments ranged from £10,968.85 to £23,432.19.

Colleges

33. The SFC continues to keep its guidance around settlement and severance arrangements to the college sector under review and engages with the SG Severance Policy team.
34. There are 3 settlements listed in Annex B where payments were made to multiple individuals though listed as one settlement, as it was settling a common dispute.
- 1) Payment 84a was made to 20 individuals to resolve a common dispute.
The payments ranged from £4,716 to £39,556.
 - 2) Payment 83a was made to 53 individuals to resolve a common dispute.
The payments ranged from £969 to £13,038.
 - 3) Payment 62a was made to 9 individuals to resolve a common dispute.
The payments ranged from £2,000 to £13,000.

Cases Exceeding £95,000

35. 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 2023-24 reporting year, eight individual cases exceeded this cap with a total sum of £1,022,862.41. Ministerial views were sought in each case that exceeded the cap.

Conclusion

36. SPICe are asked to note this report.

LIST OF PUBLIC BODIES COVERED BY REVISED REPORTING PROPOSAL FROM 1 APRIL 2023 – 31 MARCH 2024

[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)
Consumer Scotland
Environmental Standards Scotland
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
Crown Estate Scotland
Glasgow Prestwick Airport
Scottish Water
ScotRail

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	Redress 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
Scottish Rail Holdings Ltd	NatureScot
Scottish Qualifications Authority	Scottish Social Services Council
Skills Development Scotland	SportScotland
South of Scotland Enterprise Agency	VisitScotland
Water Industry Commission for Scotland	Zero Waste 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 Fuel Poverty Advisory Panel
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 Kings Printer for Scotland
Scottish Roadworks Commissioner
The Scottish Police Authority
The Scottish Fire and Rescue Service

ANNEX B

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	1,000.00	0.00	0.00	1,000.00	N
2a	1,500.00	0.00	1,000.00	500.00	N
3a	1,950.00	0.00	500.00	1,450.00	Y
4a	2,990.60	2,490.60	0.00	500.00	N
5a	3,938.00	0.00	3,938.00	0.00	Y
6a	4,000.00	0.00	3,000.00	1,000.00	Y
7a	4,250.00	0.00	4,000.00	250.00	N
8a	4,384.00	1,164.00	2,820.00	400.00	Y
9a	4,500.00	0.00	4,500.00	0.00	Y
10a	5,000.00	0.00	5,000.00	0.00	N
11a	5,500.00	0.00	5,000.00	500.00	N
12a	5,573.00	1,786.00	3,387.00	400.00	Y
13a	5,709.00	0.00	3,709.00	2,000.00	N
14a	5,720.00	0.00	5,000.00	720.00	N
15a	6,000.00	0.00	5,000.00	1,000.00	Y
16a	7,337.10	0.00	6,587.10	750.00	N
17a	8,000.00	0.00	7,500.00	500.00	N
18a	8,500.00	0.00	7,500.00	1,000.00	N
19a	8,500.00	0.00	8,000.00	500.00	N
20a	8,817.15	0.00	8,317.15	500.00	N
21a	9,000.00	0.00	8,000.00	1,000.00	N
22a	9,836.00	0.00	9,586.00	250.00	N
23a	9,994.00	2,753.00	6,821.00	420.00	N
24a	10,000.00	0.00	9,000.00	1,000.00	N
25a	10,500.00	0.00	10,000.00	500.00	N
26a	10,500.00	0.00	9,500.00	1,000.00	N
27a	11,600.00	0.00	11,000.00	600.00	N
28a	11,800.00	0.00	10,000.00	1,800.00	N
29a	12,000.00	0.00	12,000.00	0.00	N
30a	12,000.00	0.00	12,000.00	0.00	N
31a	12,000.00	0.00	12,000.00	0.00	Y
32a	13,500.00	0.00	13,500.00	0.00	Y
33a	14,417.00	0.00	13,917.00	500.00	Y
34a	15,745.00	0.00	12,000.00	3,745.00	N
35a	16,000.00	0.00	15,000.00	1,000.00	N
36a	16,000.00	0.00	15,000.00	1,000.00	Y
37a	16,798.00	4,835.00	11,613.00	350.00	Y
38a	17,185.00	3,684.62	12,500.00	1,000.00	N
39a	17,600.53	5,100.53	12,500.00	0.00	Y
40a	20,000.00	0.00	18,000.00	2,000.00	N
41a	20,600.00	6,900.00	13,100.00	600.00	N

42a	21,000.00	0.00	20,000.00	1,000.00	N
43a	22,500.00	0.00	22,500.00	0.00	Y
44a	25,000.00	13,591.00	11,409.00	0.00	Y
45a	26,108.75	3,108.75	21,500.00	1,500.00	N
46a	26,263.00	25,577.00	0.00	686.00	N
47a	27,000.00	15,268.00	11,382.00	350.00	Y
48a	27,290.56	6,790.56	20,000.00	500.00	N
49a	28,118.00	14,400.00	12,500.00	1,218.00	Y
50a	31,000.00	0.00	30,000.00	1,000.00	N
51a	32,850.00	0.00	32,250.00	600.00	N
52a	35,139.00	34,839.00	0.00	300.00	Y
53a	37,811.28	12,911.28	12,000.00	12,900.00	Y
54a	39,630.00	7,130.00	32,500.00	0.00	Y
55a	41,042.90	0.00	40,000.00	1,042.90	N
56a	41,251.48	0.00	40,000.00	1,251.48	N
57a	41,264.84	501.84	29,375.00	11,388.00	Y
58a	42,000.00	0.00	40,000.00	2,000.00	N
59a	45,575.98	44,575.98	0.00	1,000.00	N
60a	49,059.72	47,925.72	0.00	1,134.00	N
61a	49,509.57	18,509.57	30,000.00	1,000.00	N
62a*	51,298.00	51,298.00	0.00	0.00	Y
63a	51,447.00	0.00	51,027.00	420.00	N
64a	55,223.00	12,923.00	42,000.00	300.00	Y
65a	56,000.00	0.00	55,000.00	1,000.00	N
66a	57,214.00	56,714.23	0.00	500.00	N
67a	58,500.00	0.00	55,000.00	3,500.00	N
68a	62,430.00	41,090.00	21,340.00	0.00	Y
69a	85,264.00	11,764.00	73,000.00	500.00	N
70a	86,885.00	65,085.00	20,000.00	1,800.00	Y
71a	91,607.70	86,267.70	0.00	5,340.00	Y
72a	94,500.00	0.00	94,500.00	0.00	Y
73a	94,752.80	44,900.00	48,352.80	1,500.00	Y
74a	95,954.96	18,587.56	76,421.44	945.96	N
75a	96,755.25	57,447.25	38,858.00	450.00	Y
76a	97,117.99	17,052.00	79,466.00	600.00	N
77a	99,287.41	7,681.41	90,871.00	735.00	N
78a	137,772.50	27,394.00	109,578.00	800.50	Y
79a	143,494.00	70,097.00	70,097.00	3,300.00	N
80a**	146,902.61	689,417.30	143,402.61	3,500.00	Y
81a	160,534.00	0.00	160,000.00	534.00	Y
82a	191,946.30	184,946.30	7,000.00	0.00	Y
83a***	326,000.00	0.00	326,000.00	0.00	N
84a****	511,671.00	504,471.00	0.00	7,200.00	Y

*comprising 9 individual payments ranging from £2,000 to £13,000 (See Table C)

**comprising 7 individual payments ranging from £10,968 to £23,432 (See Table D)

***comprising 53 individual payments ranging from £969 to £13,038 (See Table C)

****comprising 20 individual payments ranging from £4,716 to £39,068 (See Table C)

TABLE B: NHSScotland Agreements in cost order

Number	Overall Cost (£)	Contractual Cost (£)	Non-Contractual Cost (£)	Ancillary Costs (£)	Confidentiality Clause Used
1b	1,000.00	0.00	0.00	1,000	N
2b	1,500.00	0.00	1,000	500	N
3b	2,990.60	2,490.60	0.00	500	N
4b	4,250.00	0.00	4,000	250	N
5b	5,000.00	0.00	5,000	0.00	N
6b	5,500.00	0.00	5,000	500	N
7b	5,709.00	0.00	3,709	2,000	N
8b	6,000.00	0.00	5,000	1,000	Y
9b	7,337.10	0.00	6,587.10	750	N
10b	8,000.00	0.00	7,500	500	N
11b	8,500.00	0.00	7,500	1,000	N
12b	8,500.00	0.00	8,000	500	N
13b	8,817.15	0.00	8,317.15	500	N
14b	9,000.00	0.00	8,000	1,000	N
15b	9,836.00	0.00	9,586	250	N
16b	10,000.00	0.00	9,000	1,000	N
17b	10,500.00	0.00	10,000	500	N
18b	10,500.00	0.00	9,500	1,000	N
19b	11,800.00	0.00	10,000	1,800	N
20b	12,000.00	0.00	12,000	0.00	N
21b	12,000.00	0.00	12,000	0.00	N
22b	16,000.00	0.00	15,000	1,000	Y
23b	16,000.00	0.00	15,000	1,000	N
24b	17,185.00	3,684.62	12,500	1,000	N
25b	20,000.00	0.00	18,000	2,000	N
26b	21,000.00	0.00	20,000	1,000	N
27b	27,290.56	6,790.56	20,000	500	N
28b	31,000.00	0.00	30,000	1,000	N
29b	42,000.00	0.00	40,000	2,000	N
30b	45,575.98	44,575.98	0.00	1,000	N
31b	49,059.72	47,925.72	0.00	1,134	N
32b	49,509.57	18,509.57	30,000	1,000	N
33b	51,447.00	0.00	51,027	420	N
34b	56,000.00	0.00	55,000	1,000	N
35b	57,214.00	56,714.23	0.00	500	N
36b	58,500.00	0.00	55,000	3,500	N
37b	85,264.00	11,764	73,000	500	N
38b	94,752.80	44,900	48,352.80	1,500	Y
39b	97,118.00	17,052	79,466	600	N
40b	137,772.50	27,394	109,578	800.5	Y
41b	143,494.00	70,097	70,097	3,300	N
42b	160,534.00	0.00	160,000	534	Y
43b	191,946.30	184,946.30	7,000	0.00	Y

TABLE C: Further Education College Agreements in cost order

Number	Overall Cost (£)	Contractual Cost (£)	Non-Contractual Cost (£)	Ancillary Costs (£)	Confidentiality Clause Used
1c	3,938.00	0.00	3,938.00	0.00	Y
2c	4,384.00	1,164.00	2,820.00	400.00	Y
3c	4,500.00	0.00	4,500.00	0.00	Y
4c	5,573.00	1,786.00	3,387.00	400.00	Y
5c	9,994.00	2,753.00	6,821.00	420.00	N
6c	12,000.00	0.00	12,000.00	0.00	Y
7c	13,500.00	0.00	13,500.00	0.00	Y
8c	16,798.00	4,835.00	11,613.00	350.00	Y
9c	22,500.00	0.00	22,500.00	0.00	Y
10c	25,000.00	13,591.00	11,409.00	0.00	Y
11c	27,000.00	15,268.00	11,382.00	350.00	Y
12c	35,139.00	34,839.00	0.00	300.00	Y
13c	39,630.00	7,130.00	32,500.00	0.00	Y
14c*	51,298.00	51,298.00	0.00	0.00	Y
15c	55,223.00	12,923.00	42,000.00	300.00	Y
16c	94,500.00	0.00	94,500.00	0.00	Y
17c**	326,000.00	0.00	326,000.00	0.00	N
18c***	511,671.00	504,471.00	0.00	7,200.00	Y

*comprising 9 individual payments ranging from £2,000 to £13,000

** comprising 20 individual payments ranging from £4,716 to £39,556

***comprising 53 individual payments ranging from £969 to £13,038

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

Number	Overall Cost (£)	Contractual Cost (£)	Non-Contractual Cost (£)	Ancillary Costs (£)	Confidentiality Clause Used
1d	1,950.00	0.00	500.00	1,450.00	Y
2d	4,000.00	0.00	3,000.00	1,000.00	Y
3d	5,720.00	0.00	5,000.00	720.00	N
4d	11,600.00	0.00	11,000.00	600.00	N
5d	14,417.00	0.00	13,917.00	500.00	Y
6d	15,745.00	0.00	12,000.00	3,745.00	N
7d	17,600.53	5,100.53	12,500.00	0.00	Y
8d	20,600.00	6,900.00	13,100.00	600.00	N
9d	26,108.75	3,108.75	21,500.00	1,500.00	N
10d	26,263.00	25,577.00	0.00	686.00	N
11d	28,118.00	14,400.00	12,500.00	1,218.00	Y
12d	32,850.00	0.00	32,250.00	600.00	N
13d	37,811.28	12,911.28	12,000.00	12,900.00	Y
14d	41,042.90	0.00	40,000.00	1,042.90	N
15d	41,251.48	0.00	40,000.00	1,251.48	N
16d	41,264.84	501.84	29,375.00	11,388.00	Y
17d	62,430.00	41,090.00	21,340.00	0.00	Y
18d	86,885.00	65,085.00	20,000.00	1,800.00	Y
19d	91,607.70	86,267.70	0.00	5,340.00	Y
20d	95,954.96	18,587.56	76,421.44	945.96	Y
21d	96,755.25	57,447.25	38,858.00	450.00	Y
22d	99,287.41	7,681.41	90,871.00	735.00	N
23d*	146,902.61	0	143,402.61	3,500	Y

***comprising 7 individual payments ranging from £10,968 to £23,432**