

---

**From:** Stewart McGarrity  
**Sent:** 15 April 2008 11:19  
**To:** Willie Gallagher; Graeme Bissett; Steven Bell; Alastair Richards - TEL; Jim McEwan; Susan Clark; Colin McLauchlan; Alasdair Sim; Graeme Barclay; Dennis Murray  
**Cc:** Elliot Scott; Hamish Sheppard; David Carnegie; Mark Hamill  
**Subject:** Scores On The Doors - PRIVATE & CONFIDENTIAL  
**Attachments:** Financial Analysis Spreadsheet (100408).xls

**PRIVATE & CONFIDENTIAL**

All,

For info I attach the now familiar Phase 1A cost spreadsheet updated for the final knockings on Infraco as of today and for the P13 0708 Project Managers reports.

In the first tab (PCB 13) the control budget at financial close for Phase 1a is in column DR and totals £508m. As far as I'm concerned this is locked and loaded and I am now a snarling dog at Steven's side guarding the sanctity of this budget and the proper application of change control for any changes to it.

Further actions:

- I'll be sending this to CEC (Alan Coyle) today to support the figures we have in Schedule 4
- David Carnegie is following up on preparation and approval of retrospective change requests to effect changes since the FBC (see column DU) as these still need to be justified in some cases – particularly where they involve soft costs.
- I will be emailing Budget Holders and Approvers over the next week or so remind them of their responsibilities in respect of budgetary control, reporting requirements and compliance with DARs. I'm going to be unsympathetic and vocal about it in the event of disappointment with the standard of reporting and attendance at the next PD reviews (on 28<sup>th</sup> April) and input to the P1 report for the TPB and Transport Scotland.

Regards from your local friendly Finance Director,

Stewart

Stewart McGarrity  
Finance Director  
tie Limited  
Mobile [REDACTED]