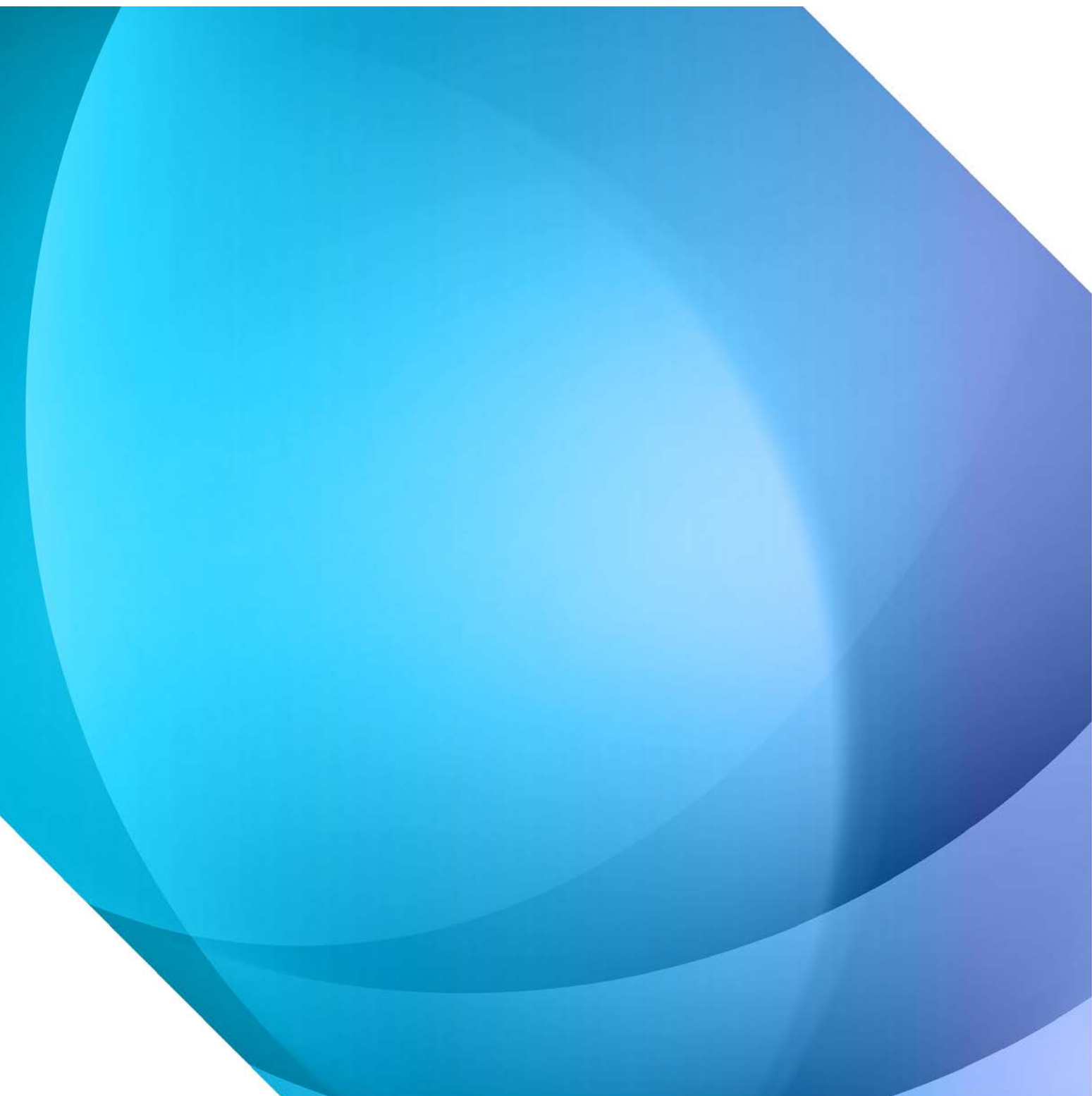


# Guidance on preparation of the annual budget and statement for those costs associated with obtaining planning permission for a new northwest runway

CAP 1651



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## Chapter 1

# Executive Summary

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## Introduction

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- 1.1 On the 25 October 2016, the government identified the North West runway at Heathrow as its preferred option for airport capacity expansion in the South East of England.
- 1.2 Subsequent to this announcement the Civil Aviation Authority (CAA) has issued a policy which sets out the regulatory treatment for the recovery of costs associated with obtaining planning permission for a new northwest runway at Heathrow Airport (reference CAP 1513).
- 1.3 The purpose of this document is to supplement CAP 1513 in order to provide guidance and requirements for Heathrow Airport Limited (HAL) on the scope and presentation of its annual Budget and Statement for those costs associated with obtaining planning permission for a new runway (Category B costs).

## Summary of guidance document

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- 1.4 To assist HAL in the preparation of their annual Budget and Statement the following terms from CAP1513 are further defined in this guidance document:
  - Category B costs; and
  - Efficiency.
- 1.5 The requirements for the annual Budget and Statement are proportional to the scale and complexity of Heathrow Expansion, and the scrutiny that will naturally accompany it.
- 1.6 The transparency, structure and consistency of the scope and associated costs planned and delivered by HAL is pivotal to enable the regulation of Category B costs.
- 1.7 Reasonable supporting evidence and rationale as detailed in this guidance document is required to be able to fully understand and justify Category B costs.
- 1.8 HAL has planned to develop a more mature understanding of the scope and cost estimate for Expansion during 2018. Consequently, given the more mature programme environment by 2019, some additional requirements are identified from 2019 onwards.

## Structure of this guidance document

- 1.9 The remaining content and structure of this guidance document is summarised in table 1 below with the purpose of each chapter included:

Chapter	Purpose
<b>Chapter 2 - Background and need for this Guidance document</b>	Summarises the relevant key aspects of the CAP 1513 document and contextually sets the requirement for this Guidance document.
<b>Chapter 3 – Recovery of Category B costs</b>	Further defines and clarifies the requirements which must be satisfied in order that costs may be recovered by HAL through aeronautical charges (first £10m pa), or added (subject to obtaining DCO and possible review of efficiency) to the Regulatory Asset Base (RAB) (spend above £10m pa).
<b>Chapter 4 – Budget guidance</b>	Sets out the scope and requirements for preparation of the annual Budget.
<b>Chapter 5 - Statement guidance</b>	Sets out the scope and requirements for preparation of the annual Statement.
<b>Appendix A – Defined terms and acronyms</b>	References the defined terms and acronyms used in this Guidance document.
<b>Appendix B – Annual calendar/ timeline</b>	References the annual reporting calendar including when the Budget and Statement are required to be submitted by.
<b>Appendix C – Summary cost template</b>	References the summary template for the Budget and Statement, representing the Heathrow Work Breakdown Structure being used for Category B cost planning and reporting

Table 1: summary of structure and content

## Chapter 2

## Background and need for this guidance document

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### Introduction

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- 2.1 The CAA published the policy statement “The recovery of costs associated with obtaining planning permission for a new northwest runway at Heathrow Airport” (reference CAP 1513) in February 2017. CAP 1513 sets out the CAA’s decisions for the regulatory treatment of the costs HAL will incur in seeking planning permission to develop a new northwest runway and capacity expansion at Heathrow Airport. These are termed Category B costs (or planning costs).
- 2.2 This guidance document is required to supplement CAP 1513 and to provide guidance to HAL on the scope and presentation of its annual Budget and Statement for those costs associated with obtaining planning permission for a new runway (Category B costs).

### CAA policy CAP 1513 on recovery of planning costs

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#### Category B costs definition

- 2.3 Policy reference CAP 1513 defines Category B costs as:

***“capacity expansion costs that are, in general, incurred by HAL after the Government policy decision on the location of new capacity (i.e. 25 October 2016)” and***

***“costs which are directly associated with, and solely for the purposes of, seeking planning consent for the delivery of new runway capacity, including through the Development Consent Order (DCO) process.”***

- 2.4 This definition of Category B costs is further detailed in Chapter 3 in order to clarify whether costs may be classified as Category B and consequently recoverable under the terms set out in policy reference CAP 1513.

## Chapter 3

# Recovery of Category B costs

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## Introduction

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3.1 CAP 1513 allows for the recovery of costs by HAL where these costs:

1. **Fall within the definition of Category B costs;**
2. **Are incurred by HAL after the Government policy announcement on its preferred location for new capacity (25 October 2016).**
3. **Are incremental to those already included in the Q6 settlement; and**
4. **Have been efficiently incurred.**

3.2 This chapter further defines each of these three requirements. Costs that do not satisfy the definitions set out within this chapter are not recoverable.

## Definition of Category B costs

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### Scope

3.3 The key scope items which HAL is required to progress in order to seek planning consent may be summarised as:

1. **Providing input to and material for the required National Policy Statement (NPS);**
2. **Securing the Development Consents Order (DCO) approval i.e. the UK planning and consents consultation process, which includes among other things:**
  - **Public consultation;**
  - **Development of masterplan options; and**
  - **Development of the Environmental Impact Assessment (EIA); and**
3. **Securing the required airspace design approval through a separate DCO application.**



## Cost categories

- 3.4 CAP 1513 lists a number of cost categories which the CAA regards as directly associated with, and solely for the purposes of, seeking planning consent for the delivery of new runway capacity. These included those listed in table 2 and supplemented with five categories from 9 onwards. This list is not exhaustive and should be used as guidance.

Ref.	Cost category
1	Planning advice and consultants for master planning
2	Environmental and sustainability advisory and consultancy
3	Legal and professional advice
4	Architectural, structural and engineering design
5	Surveys on land, surface access and the environment
6	Public consultations for the DCO processes
7	Preparation of material for the government's NPS
8	Costs incurred by the IFS in relation to planning matters
9	Business case and economic modelling
10	Land and property referencing
11	Third party and stakeholder engagement
12	Work to support and submit planning for the associated Airspace Change Programme (ACP)
13	Leadership and management

*Table 2: cost categories*

## Definition clarifications

- 3.5 Further clarifications for particular scope components are set out in table 3:

Clarification	Scope component
<b>Scope interface</b>	In addition to the scope associated with the new runway capacity, HAL has a broader investment programme which is planned to deliver additional benefits across Heathrow airport by developing the existing airport infrastructure e.g. Terminal 2. If HAL identifies a need or a benefit for inclusion of scope from the wider investment programme as part of the Expansion Programme DCO process, then this may be treated as a Category B cost providing that inclusion is deemed to be needed for successful approval of the DCO application for the new runway capacity.

Clarification	Scope component
<b>Scope interface</b>	Where costs are incurred that may be attributable to both Category B and Category C <sup>1</sup> (for example the Expansion Programme leadership team) then HAL must provide rationale and supporting evidence to confirm how the cost has been apportioned between both categories.
<b>Scope that cannot be recovered.</b>	Where scope relates to the Expansion Programme and/ or the wider investment programme, yet is not directly associated with, and solely for the purposes of, seeking planning consent for the delivery of new runway capacity, it may not be treated as a Category B cost. The list included in this Chapter 3 is not exhaustive, it should be treated as guidance.
<b>Scope that can be recovered under specific circumstances.</b>	Category A <sup>2</sup> costs may only be considered by exception as Category B if they are attributed to a deliverable which has been used for the DCO submission; it can be proven that they were incurred prior to 25 October 2016 and that the information submitted as part of the DCO planning process is not materially different from the information submitted to the Airports Commission or the Government prior to 25 October 2016

*Table 3: definition clarifications*

## Costs incremental to those already included in the Q6 settlement

- 3.6 Category B costs must be separate and incremental to the Q6 settlement (or future equivalent). Category B costs must not be included as part of the Q6 (or future equivalent) budget or statement.
- 3.7 If HAL becomes aware of potential duplication of scope and/ or costs, the CAA must be notified in a timely way, as part of the next Quarterly Report.

## Efficiently incurred costs

### Context

- 3.8 The Expansion Programme including associated airspace change is highly complex and faces a unique set of constraints. The DCO processes that it must

<sup>1</sup> Defined in Appendix A.

<sup>2</sup> Defined in Appendix A.

follow do not have a single, linear, predetermined path and a level of flexibility is required to accommodate this.

- 3.9 Efficiency is not necessarily about achieving the lowest cost; rather it is about delivering the right outcomes and making informed and robust decisions on scope, cost, time and risk. In this context, costs are considered to be efficiently incurred when:
- i. The programme which they are attributable to has been set up to succeed in the early planning stages;
  - ii. Performance and progress are meaningfully measured to enable management intervention; and
  - iii. An environment is created which proactively identifies opportunities to improve.

### **Independent Fund Surveyor role**

- 3.10 An Independent Fund Surveyor (IFS) has been jointly appointed by HAL and the airlines. Their role is intended to provide an on-going assessment of the reasonableness of all key decisions made on key projects and to ensure that capital is being used effectively to deliver a successful DCO outcome and associated airspace change outcomes. The outputs from the IFS should be closely monitored and used as one reference point for how efficiently HAL is performing.

### **Efficiency requirements included as part of this Guidance document**

- 3.11 The following may be considered as the requirements for efficiently incurring Category B costs and are further detailed in the Efficiency Requirements sub-sections of Chapters 3 and 4 of this Guidance document:

1. HAL must set up the Expansion Programme to succeed in the early planning stages by establishing a robust master planning process;
2. HAL may be required to evidence it is within a reasonable range of benchmarked costs for the cost and time of equivalent DCO processes. If HAL's comparative cost estimate is outside the parameters of the benchmarked data then HAL must provide a clear explanation why this is the case;
3. HAL must be able to explain and quantify the principal reasons for the difference between the Budget and Statement, including delay to any Key Milestones.

## Chapter 4

# Budget guidance

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## Introduction

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- 4.1 This guidance is given in relation to Category B costs
- 4.2 As set out in CAP 1513, HAL must submit a budget (the Budget) and supporting information each year with sufficient detail to allow for scrutiny. This chapter sets out the scope and requirements for the annual Budget submission to the CAA and IPCR.
- 4.3 All Budget information must be submitted to the CAA in accordance with the annual timeline included in Appendix B.
- 4.4 The chapter is structured to set out:
1. Cost data structure and requirements;
  2. Information required to support the cost data;
  3. Related commercial requirements; and
  4. Efficiency requirements.
- 4.5 HAL has planned to develop a more mature understanding of the scope and cost estimate for the Expansion Programme during 2018.
- 4.6 Consequently, given the more mature programme environment by 2019, some additional requirements are identified from 2019 onwards in the respective chapter sub-sections.

## Budget data structure and requirements

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### Structure requirements

- 4.7 Heathrow has developed internal processes, cost recording and reporting structures for the Expansion Programme which enable appropriate financial management and governance and reporting of spend, in line with the rest of Heathrow. These structures are used for internal monitoring and with external auditors. The cost and reporting structures may change over time as the programme matures if more appropriate structures evolve.
- 4.8 The Budget cost information provided to the CAA will be in line with these structures to avoid the inefficiency of reconciling two different reporting structures.

The cost and reporting structure for 2017 and 2018 is shown in Appendix C, representing the Heathrow Work Breakdown Structure being used for Category B cost planning and reporting. The summary template including supporting cost data must be provided in Microsoft Excel. The summary template should include all Category B costs.

- 4.9 A particular format is not specified for how HAL structures the backup cost data providing that the requirements included in this Guidance document are fulfilled. The CAA reserves the right to request any reasonable supporting documents and detail.
- 4.10 The Budget cost data requirements for Category B costs are set out as follows; for 2018 and subsequently for 2019 and beyond:

**For 2018**

- Budget and the Accumulated Cost of Work Done for Category B costs provided in accordance with the summary template in Appendix C. The budgeted cost must be a fair representation of the known and planned scope for 2018 on the path to reach DCO approval.
- Budget split per quarter for 2018, and then per annum up to the forecast DCO approval date
- Internal costs separately identified.
- Inflation separately identified and forecast with inflation indices clearly referenced. Costs at consistent base date with base date referenced
- Cost allowance for risk, estimating uncertainty and/ or contingency where separately identified
- Costs shared between the Expansion Programme and other parts of the business separately identified
- Costs attributable to both Category B and Category C separately identified

**For 2019 and beyond**

- As per 2018 and in accordance with the summary template in Appendix C.

## **Information to support the Budget cost data**

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- 4.11 The Budget cost data is based on, and linked to other data such as organisation, scope and schedule. In order to understand the Budget cost data the supporting information required for review by the ICPR is set out as follows:
- Any report of the IFS based on their review together with all documentation supplied to them.

- Supply of a Baseline benchmark forecast of costs, scope, schedule and milestones defined for Cat B costs from 2016 to forecast DCO approval to be used as a benchmark for current and future Budgets and Statements.
- Key high-level scope and deliverables defined up to DCO approval with greater detail of scope and deliverables included for the immediate year forecast (i.e. for 2018 when 2018 budget is submitted).
- Key Schedule defined up to DCO approval with greater detail milestones included for the immediate year forecast
- Organisational chart including number of FTE roles and average cost per FTE role grades
- Basis of assumptions used to construct the Budget
- Relevant supporting documentation (including any reasonable documentation requested by CAA) for those costs which are shared between Expansion and other parts of the business
- Relevant supporting documentation for those costs which are attributable to both Category B and Category C.
- Key Category C cost milestones prior to DCO approval.

## Related commercial requirements

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4.12 Heathrow will use processes, costs and reporting structures including the payment requisition processes to ensure that external suppliers are engaged using Purchase Orders that are identifiable as Expansion, and identifiable as either Category B or Category C. In the small number of cases where this may not be possible, Heathrow will maintain clear reconciliations to show where costs are transferred.

Purchase Orders should be set up to align to the cost and reporting structure included in Appendix C. Where this may not be possible, Heathrow will maintain clear reconciliations to show where costs are transferred.

## Efficiency requirements

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4.13 Evidence and supporting data must be provided to confirm that HAL has satisfied the following requirements:

### **Each year**

- Variance from the budget to be clearly explained and quantified in the year end Statement
- Reasons for deviation from the 2018 budget and Baseline benchmark clearly understood and quantified in the year end Statement.

## Chapter 5

# Statement guidance

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## Introduction

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- 5.1 As set out in CAP 1513, HAL must submit an annual statement (the Statement) of the planning costs it has incurred in the previous year with sufficient detail to allow for effective scrutiny by the IPCR and/or the CAA. This chapter sets out the scope and requirements for the annual Statement submission.
- 5.2 All Statement information must be submitted to the CAA in accordance with the annual timeline included in Appendix C
- 5.3 The chapter is structured to set out:
- Cost data structure and requirements;
  - Information required to support the cost data;
  - Related commercial requirements; and
  - Efficiency requirements.
- 5.4 HAL has planned to develop a more mature understanding of the scope and cost estimate for the Expansion Programme during 2018. Consequently, given the more mature programme environment by 2019, some additional requirements are identified from 2019 onwards in the respective chapter sub-sections.

## Statement data structure and requirements

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### Structure requirements

- 5.5 The Statement cost information provided must be summarised to include all Category B costs for the prior year using the cost and reporting structure shown in Appendix C. The Statement cost information including supporting cost data must be provided in Microsoft Excel.
- 5.6 Note that forecast data for subsequent years is not required as part of the Statement. How HAL structures the supporting Statement cost data is not specified providing the requirements included in this Guidance document are satisfied. The CAA reserves the right to request any reasonable supporting documents and further detail.

### Statement cost data requirements

- 5.7 The Statement cost data requirements for Category B costs are set out as follows; firstly for 2017 and subsequently for 2018 and beyond:

**For 2017 statement (due April 2018)**

- Budget set for 2017 in previous annual budget cycle, included as a reference
- Accumulated Cost of Work Performed
- Any accruals at year-end included with supporting calculations for any accruals greater than £100,000.
- Internal costs separately identified
- Breakdown of internal FTE numbers by grade
- Financial incentive or bonus paid to external suppliers itemised per supplier for the year.
- If there are costs shared between Expansion and other parts of the business then they must be clearly referenced, including a clear calculation or process identified for how they have been incurred.
- Where costs are attributable to both Category B and Category C then they must be clearly referenced, including a clear calculation or process for how they have been incurred.

**For 2018 and beyond**

- As per 2017 plus: The immediate prior year Statement cost data, a cumulative budget, and Accumulated Cost of Work Performed, all as per Appendix C.

## **Information required to support the Statement cost data**

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5.8 The Statement cost data is based on, and linked to other data such as Organisation, Scope and Schedule. In order to understand the Statement cost data the supporting information required for review is set out as follows

- Organisational chart including number of FTE roles and average cost per grade, with clear reference to the plan set in the Budget.
- Changes and variances to assumptions and drivers used to construct the Budget
- Scope and deliverables achieved in 2017 (and subsequent years as appropriate), with clear reference to the plan set in the Budget
- Key milestones achieved in 2017 (and subsequent years as appropriate), with clear reference to the plan set in the Budget.
- Relevant supporting documentation for those costs which are shared between Expansion and other parts of the business



- Relevant supporting documentation for those costs which are attributable to both Category B and Category C

## Related commercial requirements

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- 5.9 A random sample of Expansion Programme Purchase Orders selected by the IPCR/CAA will be provided to the IPCR for review to confirm:
- That suppliers have been solely engaged to provide services for the Expansion Programme; and
  - That Purchase Orders have been coded to include one of the cost categories identified Appendix C, or where not possible that Heathrow has maintained clear reconciliations to show where costs are transferred.
- 5.10 If deemed necessary by CAA, a random sample selected by the CAA from Q6 (of future equivalent) projects which have passed from 'Development' to 'Core' will be provided for review including:
- Cost summary and supporting cost data;
  - Scope and deliverables; and
  - Schedule.

## Efficiency requirements

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- 5.11 Evidence and supporting data must be provided as follows:
- Reasons for variance from budget set at the beginning of the year clearly identified and quantified. This includes transfer of scope between work streams.
  - Reasons for changes to the Baseline benchmark clearly identified and quantified. This includes any transfer of scope between work streams.
  - All IFS reports relating to Category B costs for each year together with supporting documents reviewed by the IFS and questions raised by IFS with responses from HAL.
  - Confirmation of planned milestones for year reviewed with planned delivery dates and dates achieved.

## Appendix A - Defined terms and acronyms

### Defined terms

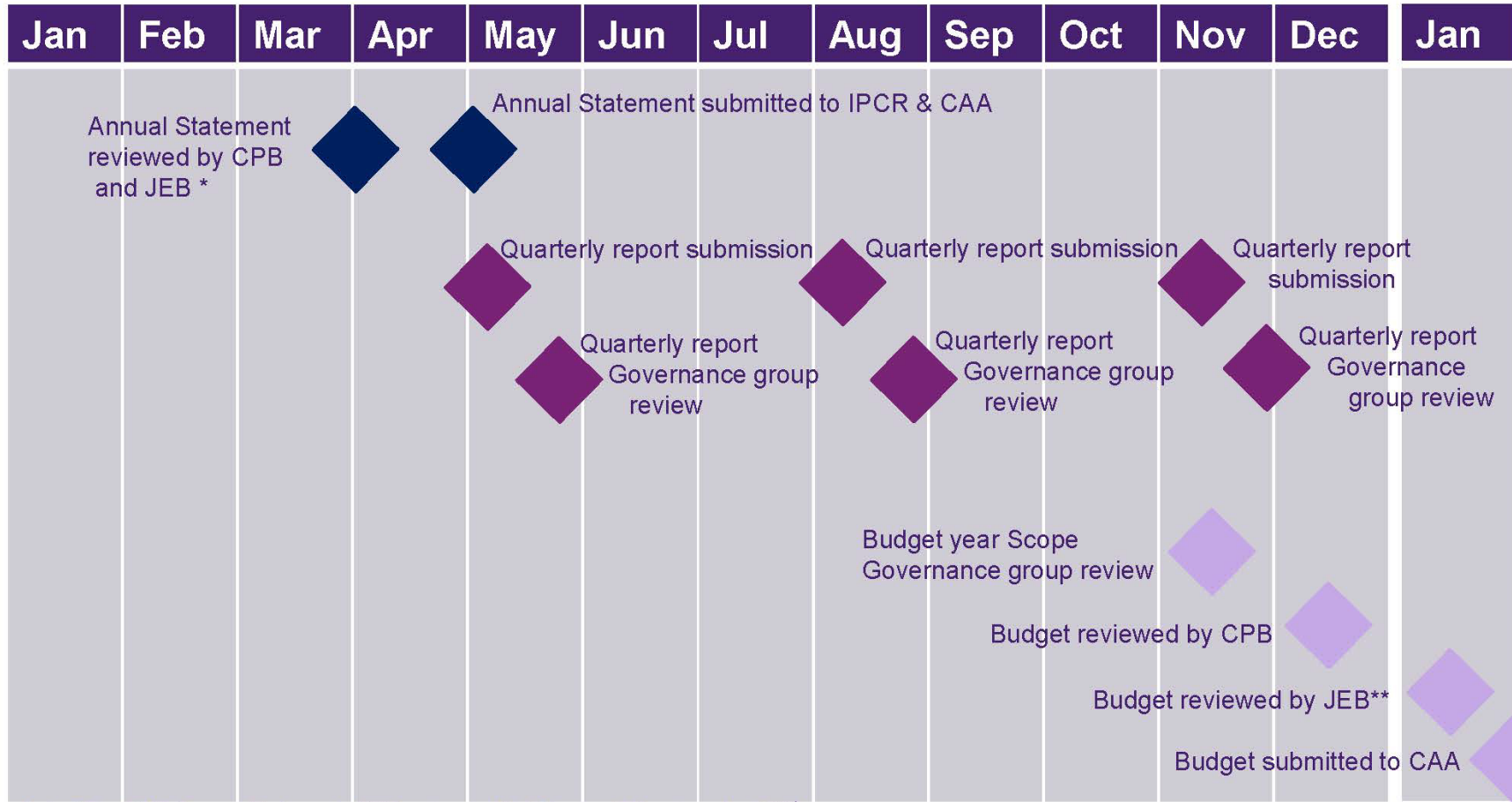
Term	Definition
<b>Category A costs</b>	These costs are costs which were incurred by HAL during the Airports Commission process, or before Heathrow was named as the preferred location for new runway capacity on 25 October 2016. These costs are not generally recoverable.
<b>Category B costs</b>	Capacity expansion costs that are, in general, incurred by HAL after the Government policy announcement on its preferred location for new capacity on 25 October 2016 and are associated solely with seeking planning permission for the delivery of new runway capacity at Heathrow, as defined in Cap 1513.
<b>Category C costs</b>	Those costs incurred by HAL in connection with implementation and construction of new capacity, up to entry-into-operation. The majority of these costs will typically be incurred after planning permission is granted,
<b>Wider investment programme</b>	The ongoing programme of works at Heathrow airport to provide additional benefits. This includes the Expansion Programme and associated infrastructure and other complementary works such as expanding capacity at existing terminals.
<b>Expansion Programme</b>	A sub-set of the wider investment programme, the proposed programme of works at Heathrow airport to plan, design and construct a third runway and associated infrastructure, including the associated airspace change programme (ACP).
<b>Airports Commission</b>	An independent commission established by the UK government.
<b>Quinquennial 6 (Q6)</b>	The 5 year regulatory period from 01 April 2014 to 31 March 2019 for airports in the UK.
<b>Heathrow 7 (H7)</b>	A change in terminology from Q6: the regulatory period for Heathrow airport which will follow Q6.
<b>Budget</b>	Annual budget that HAL submits to the CAA and other stakeholders.
<b>Statement</b>	Annual year end statement that HAL submits to the CAA .
<b>Monthly Report</b>	The monthly report prepared by HAL and issued to the CAA, the IFS and other stakeholders.

Term	Definition
<b>Quarterly Report</b>	The quarterly report prepared by HAL and issued to the CAA, the IFS and other stakeholders.
<b>Key Milestones</b>	Gateways that enable DCO submission and consent.

## Acronyms

Acronym	Definition
<b>CAA</b>	Civil Aviation Authority
<b>HAL</b>	Heathrow Airport Limited
<b>IPCR</b>	Integrated Planning Cost Reviewer
<b>IFS</b>	Integrated Funds Surveyor
<b>RAB</b>	Regulatory Asset Base
<b>WACC</b>	Weighted Average Cost of Capital
<b>DCO</b>	Development Consent Order
<b>EIA</b>	Environmental Impact Assessment
<b>NPS</b>	National Policy Statement
<b>FTE</b>	Full Time Equivalent
<b>ACP</b>	Airspace Change Programme
<b>IDT</b>	Integrated Design Team

# Appendix B – HAL reporting calendar



Note \* For 2017 Annual Statement, CPB review is Mid-March, JEB review April 30<sup>th</sup>

Note \*\* JEB to be held Mid-January

all documentation for review will be published to the airline community two weeks prior to any governance meeting.

## Appendix C - Summary cost template – Budget and Statement

### Budget

Category B costs	2017 Statement	2018 budget					2019	2020	2021	Total To DCO
	Full Year	Q1	Q2	Q3	Q4	Full Year	Full year	Full year	Full year	
Colleague costs										
Programme Leadership										
Future heathrow										
Consents										
Community and Stakeholder										
IT										
Ground Investigation										
Regulation and Strategy										
IDT										
<b>Total Category B costs</b>										

The cost information provided must be summarised in accordance with this summary cost template. The cost information including backup cost data must be provided in Microsoft Excel format. Information to support the cost data and information provided relating to efficiently incurring costs may be provided in native file format e.g. Microsoft PowerPoint.

**2018 Statement**

Category B costs	Statement (ACWP)	Statement (ACWP)	Variance to budget
	2017	2018	2018
Colleague costs			
Programme Leadership			
Future heathrow			
Consents			
Community and Stakeholder			
IT			
Ground Investigation			
Regulation and Strategy			
IDT			
<b>Total Category B costs</b>			

Cumulative Statement (ACWP)	Cumulative variance to budget
2017+2018	2017+2018

Forecast	Forecast	Forecast	Cumulative Forecast	Cumulative Variance to 2018 budget
2019	2020	2021	To DCO	To DCO

2018 Statement - Back up Data Structure\*

Further subcategories of costs to be provided to IPCR and CAA	Colleague costs			Programme Leadership			Future heathrow		Consents			Community and Stakeholder	IT	Ground Investigation	Regulation and Strategy	IDT**											
	Staff costs	FTE and Staff costs per FTE	Other staff costs (T&S etc)	Estimating	Schedule management	Other	Airspace Design	Other	Consultaion planning and support	DCO/Legal support	Other	Community and Stakeholder	IT	Ground Investigation	Regulation and Strategy	Leadership and Migt	DCO	Masterplan	Airfield	Terminals	Connectivity	Roads	Surface Access	Rivers	Land Use	Surveys	Utilities

Notes

\*\* Structure shown is current structure used for Budget 2018 and may change.

\* IDT reported by Task Order Group, shown as Task Order Groups for 2017. These may change in future years.