

27.3 Service costs

Service costs came to €1,020.4 million, recording an increase of €255.3 million compared to the previous year, as shown in the next table:

(Amounts in thousands of euros)	2014	% of revenue	2013	% of revenue	Change
Consultancy and technical services	129,102	5.5%	48,402	3.8%	80,700
Fees to directors, statutory auditors and independent auditors	11,529	0.5%	7,543	0.6%	3,986
Employee travel expenses	11,404	0.5%	-	0.0%	11,404
Maintenance and testing	6,448	0.3%	2,536	0.2%	3,912
Transport and customs	96,863	4.1%	11,526	0.9%	85,337
Insurance	20,180	0.9%	8,608	0.7%	11,572
Reversal of consortia costs	656,128	28.0%	651,230	51.1%	4,898
Rent and leases	40,596	1.7%	20,812	1.6%	19,784
Charge backs	401	0.0%	-	0.0%	401
Lease payments and expenses	280	0.0%	60	0.0%	220
Trade expenses	5,620	0.2%	-	0.0%	5,620
Other	41,887	1.8%	14,355	1.1%	27,532
Total cost of services	1,020,438	43.6%	765,072	60.0%	255,366

Separate financial statements of Salini Impregilo S.p.A. at December 31, 2014

The change in this item mainly due to the inclusion, as of January 1, 2014, of the contracts from Salini S.p.A. as a result of the merger, which contributed €239.5 million to the income statement 2014.

Item "Consultancy and technical services" increased €80.7 million on the same period last year, and mainly consist of costs for the design and construction work carried out by the project companies and the costs for legal and administrative services. The following items increased, as shown in the table below:

(Amounts in thousands of euros)	2014	% of revenue	2013	% of revenue	Change
Design and engineering consulting	102,266	4.4%	35,216	2.8%	67,050
Legal, administrative and other services	23,458	1.0%	8,986	0.7%	14,472
Testing	1,037	0.0%	44	0.0%	993
Construction	2,341	0.1%	4,156	0.3%	(1,815)
Total	129,102	5.5%	48,402	3.8%	80,700

Fees to the independent auditors, PricewaterhouseCoopers S.p.A., and other

companies of its network for 2014 are detailed as follows:

Service		Fees (thousands of euros)
Audit	Salini Impregilo S.p.A.	1,286
Audit	Subsidiaries	1,020
Total audit		2,306
Tax assistance	Salini Impregilo S.p.A.	134
Tax assistance	Subsidiaries	19
Total tax assistance		153
Other services	Salini Impregilo S.p.A.	418
Other services	Subsidiaries	13
Other services		431
Total Salini Impregilo Group		2,890