

25. Provisions for risks

These provisions amount to €106.2 million at the reporting date, as follows:

(€'000)	30 June 2016	31 December 2015	Variation
Provisions for risks on equity investments	1,747	2,189	(442)
Other provisions	104,483	104,172	311
Total	106,230	106,361	(131)

The provision for risks on equity investments relates to expected impairment losses on the carrying amount of the Group's investments in associates for the part that exceeds their carrying amounts.

Changes in this provision are detailed below:

(€'000)	1st half 2016
Acquisitions/disinvestments	(222)
Share of loss of equity-accounted investees	(218)
Other changes including change in the translation reserve	(2)
Total	(442)

Other provisions comprise:

(€'000)	30 June 2016	31 December 2015	Variation
USW Campania projects	32,760	32,760	-
Provisions set up by Imprepar and its subsidiaries	35,507	36,452	(945)
Ongoing litigation	9,790	9,877	(87)
Building segment litigation	795	795	-
Tax and social security litigation	3,353	3,304	49
Other	22,278	20,984	1,294
Total	104,483	104,172	311

The provision for the USW Campania projects mainly consists of the estimated potential costs for the environmental clean-up. The section on the “Main risk factors and uncertainties” in the Directors’ report includes a description of the litigation and risks related to the USW Campania projects.

The provisions set up by Imprepar and its subsidiaries include accruals made for probable future charges related to the closing of contracts and potential developments in ongoing litigation.

The provision for ongoing litigation refers to disputes involving Salini Impregilo and certain of its subsidiaries.

“Other” mainly comprises amounts accrued in 2015 for certain foreign contracts completed in previous years for which disputes are ongoing with the customers. Relationships with these customers are difficult and, therefore, the Group is unable to estimate exactly when the related receivables will be collected.

Changes in the item in the period are summarised below:

(€'000)	31 December 2015	Accruals	Utilisations	Change in Reclassifications consolidation scope	Exchange rate gains (losses)	30 June 2016	
Total	104,172	1,200	(6,745)	6,362	(59)	(447)	104,483

Changes of the period comprise:

- accruals of €1.2 million, mainly related to the subsidiaries Imprepar (€0.7 million) and Impregilo-Terna SNFCC JV (€0.4 million);

- utilisations of €6.7 million, related to the subsidiaries Imprepar and Consorcio Acueducto Oriental due to the occurrence of the events for which the provision had been set up;
- changes in the consolidation scope of €6.4 million refer to the acquisition of Lane Industries Incorporated while the reclassifications of €59 thousand relate to the assets and liabilities held for sale of the HCE business unit.

Reference should be made to the section on the “Main risk factors and uncertainties” of the Directors’ report for more information on litigation.