

PRICE CONTROL FOR WATER AND SEWERAGE SERVICES

PC28

Final Information Requirements

**Annex C
Capital Investment Definitions**

15 January 2026

About the Utility Regulator

The Utility Regulator is the independent non-ministerial government department responsible for regulating Northern Ireland's electricity, gas, water and sewerage industries, to promote the short and long-term interests of consumers.

We are not a policy-making department of government, but we make sure that the energy and water utility industries in Northern Ireland are regulated and developed within ministerial policy as set out in our statutory duties.

We are governed by a Board of Directors and are accountable to the Northern Ireland Assembly through financial and annual reporting obligations.

We are based at Millenium House in the centre of Belfast. The Chief Executive and two Executive Directors lead teams in each of the main functional areas in the organisation: CEO Office; Price Controls; Networks and Energy Futures; and Markets and Consumer Protection and Enforcement. The staff team includes economists, engineers, accountants, utility specialists, legal advisors and administration professionals.

OUR MISSION To protect the short and long-term interests of consumers of electricity, gas and water.	OUR VALUES ACCOUNTABLE: We take ownership of our actions.
OUR VISION To ensure value and sustainability in energy and water.	TRANSPARENT: Ensuring trust through openness and honesty.
	COLLABORATIVE: Connecting and working with others for a shared purpose.
	DILIGENT: Working with care and rigour.
	RESPECTFUL: Treating everyone with dignity and fairness.

ABSTRACT

This document sets out Utility Regulator's information requirements for the next water and sewerage service price control, PC28. We have set out our requirement for NI Water to outline its strategic vision for the development and delivery of water and sewerage services. This annex sets out the definitions in relation to capital expenditure.

AUDIENCE

This document will be of particular interest to Northern Ireland Water. It may also be of interest to stakeholders across the water and sewerage services sector including consumers and those with responsibilities or interests in water or wastewater regulation in Northern Ireland. Our objective is to ensure inclusive engagement and transparency throughout the price control process.

CONSUMER IMPACT

Through the PC28 Price Control we will determine an efficient, consumer-focused package of outputs and set a revenue allowance for NI Water for the next price control period.

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1. Table 3.1 - Inflation Indices

Table 3.1 - Block A - Inflation

Line 1	RPI financial year average	nr	3dp
Definition	All items RPI. Financial Year Average (index). Figures should be consistent with data submitted in financial model "Inputs" tab, line 1.		
Processing Rules	Input field		

Line 2	RPI percentage increase on the prior year	%	2dp
Definition	Change in RPI in percentage terms from the previous year. A positive value indicated an increase in RPI from the previous year.		
Processing Rules	Calculation is Line 1 current year divided by Line 1 previous year minus 1		

Line 3	CPIH financial year average index	nr	3dp
Definition	All items CPIH. Financial Year Average (index). Figures should be consistent with data submitted in financial model "Inputs" tab, line 3.		
Processing Rules	Input field		

Line 4	CPIH percentage increase on the prior year	%	2dp
Definition	Change in CPIH in percentage terms from the previous year. A positive value indicates an increase in CPIH from the previous year.		
Processing Rules	Calculation: Line 3 current year divided by Line 3 previous year minus 1.		

Table 3.1 - Block B - Output price inflation for capital investment

Line 5	Output price inflation for capital investment percentage increase on the prior year	%	2dp
Definition	Change in output price inflation for capital investment in percentage terms from the previous year. A positive value indicates an increase from the previous year.		
Processing Rules	Input field		

2. Table 3.2 - Capital Budget Statement for 2018/19 to 2035/36

Table 3.2 - Block A - Available PE capital budget in nominal prices

Line 1	PE capital budget available	£m	3dp
Definition	Capital budget agreed with the Department for Infrastructure for the relevant year in nominal prices. Where this relates to the PC33 period, the data available to NI Water from DfI or the figures currently forecast by the company. Where data is not available leave blank.		
Processing Rules	Input field		

Table 3.2 - Block B - Capital budget statement in nominal prices

Line 2	PE capital budget used	£m	3dp
Definition	Total capital expenditure for the year.		
Processing Rules	Calculated from Table 3.2 line 9 minus (the sum of Table 3.2 lines 3 to 8 inclusive). The company should submit reconciliation between the figure in this table and table 3.4B line 6 and explain any difference in the commentary.		

Line 3	Alpha PPP maintenance	£m	3dp
Definition	Capital maintenance component of on-balance sheet unitary charge. Corresponds to AIR25 Table 42 line 14.		
Processing Rules	Input positive or negative as necessary		

Line 4	Residual interest in off-balance sheet PPP	£m	3dp
Definition	Residual interest component of off balance sheet unitary charge. Corresponds to AIR25 Table 42 line 15. This line is no longer required from PC28 onwards.		
Processing Rules	Leave blank		

Line 5	IFRS infrastructure renewal charge adjustment	£m	3dp
Definition	Any adjustment to account for different treatment depreciation, infrastructure renewals charge between the IFRS and UK GAAP accounting standards.		
Processing Rules	Input positive or negative as necessary		

Line 6	Further adjustments	£m	3dp
Definition	Report any additional adjustments with explanation in the accompanying commentary. Lines provided by the Company in AIR25 have been added. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing Rules	Input positive or negative as necessary		

Line 6a	Unwinding of capital provision	£m	3dp
Definition	Line provided by the Company in AIR25. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing Rules	Input positive or negative as necessary		

Line 6b	Rounding	£m	3dp
Definition	Line provided by the Company in AIR25. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing Rules	Input positive or negative as necessary		

Line 6c	Decapitalised assets	£m	3dp
Definition	Line provided by the Company in AIR25. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing Rules	Input positive or negative as necessary		

Line 6d	Project Clear: Acquisition of Alpha PPP	£m	3dp
Definition	Line provided by the Company in AIR25. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing Rules	Input positive or negative as necessary		

Line 6e	(add additional lines as necessary)	£m	3dp
Definition	Marker for any additional lines.		
Processing Rules	Input positive or negative as necessary		

Line 7	Capital grants and contributions	£m	3dp
Definition	Grants and third-party contributions received.		
Processing Rules	Copied from Table 3.5 Line 17		

Line 8	Capital grants and contributions transferred to deferred credits	£m	3dp
Definition	Grants and third-party contributions transferred to deferred credits.		
Processing Rules	Copied from Table 3.5 line 18 and expressed as a negative number.		

Line 9	NI Water gross capital budget	£m	3dp
Definition	The company's gross capital expenditure reported as the sum of all projects and sub-programmes submitted in Table 3.3.		
Processing Rules	Copied from Table 3.3 Programme totals line (Excel sheet row 8) for columns 19 – 36.		

Table 3.2 - Block C - NI Water gross capital budget in 2025/26 prices

Line 10	NI Water gross capital budget in 2025-26 prices	£m	3dp
Definition	Gross capital budget expenditure in 2025/26 prices.		
Processing Rules	Calculated from Table 3.2 line 9 converted to 2025/26 prices using data in Table 3.1		

Line 11	Capital grants and contributions in 2025/26 prices	£m	3dp
Definition	Capital grants and contributions in 2025/26 prices		
Processing Rules	Calculated from Table 3.2 line 7 converted to 2025/26 prices using data in Table 3.1.		

Line 12	NI Water capital budget net of grants and contributions in 2025/26 prices	£m	3dp
Definition	NI Water capital budget net of grants and contributions in 2025/26 prices.		
Processing Rules	Calculated from Table 3.2 line 10 minus line 11		

Column PC28 Total	PC28 Total	£m	3dp
Definition	The total expenditure by line for the PC28 period.		
Processing Rules	Calculated from Table 3.2 , sum of column 2028/29 up to and including column 2032/33.		

3. Table 3.3 - Proposed expenditure by Project or Sub-programme

Table 3.3 - Block A - Project Identification

Column 1	Submission sort reference	integer	Odp
Field name	SORT		
Definition	A sequential integer reference beginning at 1 to provide a unique reference for each line of the submission.		
Processing Rules	Input		

Column 2	Project ID Reference	Text	
Field name	PI_Project_ID		
Definition	Unique project identifier. Projects are to be defined and identified in sufficient granularity to ensure that the milestone dates, expenditure and outputs reported are relevant to the PC28 Business Plan.		
Processing Rules	Input		

Column 3	Project name	text	
Field name	PI_Project_NAME		
Definition	Descriptive name of project as used by NI Water in its capital monitoring systems.		
Processing Rules	Input		

Column 4	PC Project Period	Text	
Field name	PI_PC_Period		
Definition	A marker to identify projects between price control periods relevant to the PC28 Business Plan. See Table 4.1 of the PC28 Information Requirements document for the definition of each marker.		
Processing Rules	Input		

Column 5	Primary asset category	Text	
Field name	PI_Pri_Asset_Cat		
Definition	<p>The category of the primary asset in which the investment is made.</p> <p>The primary asset categories to be used are set out in Table 4.2 of the PC28 Information Requirements document. The definition of the primary asset categories are set out in the definitions of Table 32 of the AIR25 information requirements and in RAG2.03.</p>		
Processing Rules	Input		

Column 6	Primary investment programme	Text	
Field name	PI_PC28_Prog		
Definition	<p>The primary PC28 programme for the project, aligning with the existing CIM submission sub-programmes used in the analysis of the capital programme. The primary investment programmes to be used are set out in Table 4.3 of the PC28 Information Requirements document.</p>		
Processing Rules	Input		

Column 7	Regulatory sign off required	Text	
Field name	PI_Reg_Signoff		
Definition	<p>A marker to identify when a regulator is responsible for signing off output delivery. The markers to be used are set out in Table 4.4 of the PC28 Information Requirements document.</p>		
Processing Rules	Input		

Table 3.3 - Block B - Current Actual or Projected Milestone Dates

Column 8	Current actual or projected milestone date - A1	dd/mm/yyyy	
Field name	CAM_A1		
Definition	<p>The current actual or projected milestone date for completion of the feasibility study or other workstream which defines the scope of the project and triggers detailed design of the solution to deliver the PC21 outputs.</p>		
Processing Rules	Input		

Column 9	Current actual or projected milestone date – project approval	dd/mm/yyyy	
Field name	CAM_Project_Approval		
Definition	The current actual or projected milestone date for completion of the project development and procurement stage when the project is released to the delivery team.		
Processing Rules	Input		

Column 10	Current actual or projected milestone date – start on site	dd/mm/yyyy	
Field name	CAM_SoS		
Definition	The current actual or projected milestone date for start of construction work on site. Start on site of construction shall exclude works carried out on surveys, such as services surveys, geotechnical investigations, and topographic surveys of investigation of infrastructure (including taking pipe cut-outs) which are required to define the scope of works and complete the design. Start of construction on site excludes the fabrication of plant or equipment off site which will eventually be incorporated into the works.		
Processing Rules	Input		

Column 11	Current actual or projected milestone date – beneficial use	dd/mm/yyyy	
Field name	CAM_BU		
Definition	The current actual or projected milestone date for beneficial use. Beneficial use occurs when all work required to deliver the benefits of the project to consumers or the environment has been complete including provision for any quality outputs. It is unlikely that beneficial use will be dependent on completion of operational facilities such as roads, fencing, landscaping or operational buildings. Beneficial use is not dependent on project sign-off by the relevant regulator. However, regulatory sign-off should be sought once the company determines that beneficial use has been obtained. If regulatory sign-off is declined then the beneficial use date should be revised to take account of the additional work identified to achieve beneficial use. The milestone date should equate to the date for delivery of any Output or Nominated Output reported in Table 4.4 column 5 of the PC28 Business Plan.		
Processing Rules	Input		

Column 12	Current actual or projected milestone date – regulatory sign-off	dd/mm/yyyy	
Field name	CAM_RSO		
Definition	The current actual or projected milestone date for regulatory signoff. Regulatory sign-off is not expected to take place before the beneficial use date for the project or after the end of the maintenance period. It may occur after the date for completion of construction.		
Processing Rules	Input		

Column 13	Current actual or projected milestone date – completion of construction	dd/mm/yyyy	
Field name	CAM_COC		
Definition	The current actual or projected milestone date for completion of construction to align with the contract date for start of the maintenance period.		
Processing Rules	Input		

Column 14	Current actual or projected milestone date – end of maintenance period	dd/mm/yyyy	
Field name	CAM_EoMP		
Definition	The current actual or projected milestone date for the end of the maintenance periods for all contracts related to the delivery of the output.		
Processing Rules	Input		

Table 3.3 - Block C - Current Actual or Projected Service Allocation

Column 15	Current actual or projected project service allocation – water infrastructure	%	2dp
Field name	CASA_WI%		
Definition	Current actual or projected project service allocation to water infrastructure based on the water and sewerage and infrastructure and non-infrastructure categories defined in RAG2.03.		
Processing Rules	Input. The sum of the current actual or projected project service allocations for water infrastructure, water non-infrastructure, sewerage infrastructure and sewerage non-infrastructure must add to 100%.		

Column 16	Current actual or projected project service allocation – water non-infrastructure	%	2dp
Field name	CASA_WNI%		
Definition	Current actual or projected project service allocation to water non-infrastructure based on the water and sewerage and infrastructure and non-infrastructure categories defined in RAG2.03.		
Processing Rules	<p>Input.</p> <p>The sum of the current actual or projected project service allocations for water infrastructure, water non-infrastructure, sewerage infrastructure and sewerage non-infrastructure must add to 100%.</p>		

Column 17	Current actual or projected project service allocation – sewerage infrastructure	%	2dp
Field name	CASA_SI%		
Definition	Current actual or projected project service allocation to sewerage infrastructure based on the water and sewerage and infrastructure and non-infrastructure categories defined in RAG2.03.		
Processing Rules	<p>Input.</p> <p>The sum of the current actual or projected project service allocations for water infrastructure, water non-infrastructure, sewerage infrastructure and sewerage non-infrastructure must add to 100%.</p>		

Column 18	Current actual or projected project service allocation – sewerage non-infrastructure	%	2dp
Field name	CASA_SNI%		
Definition	Current actual or projected project service allocation to sewerage non-infrastructure based on the water and sewerage and infrastructure and non-infrastructure categories defined in RAG2.03.		
Processing Rules	<p>Input.</p> <p>The sum of the current actual or projected project service allocations for water infrastructure, water non-infrastructure, sewerage infrastructure and sewerage non-infrastructure must add to 100%.</p>		

Table 3.3 - Block D - Current Actual or Projected Capital Expenditure in nominal prices

Column 19	Current actual or projected project capital expenditure in 2018/19	£m	3dp
Field name	CAP_Capex _2018/19_Efm		
Definition	The current actual or projected project capital expenditure for 2018/19		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 20	Current actual or projected project capital expenditure in 2019/20	£m	3dp
Field name	CAP_Capex _2019/20_Efm		
Definition	The current actual or projected project capital expenditure for 2019/20		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 21	Current actual or projected project capital expenditure in 2020/21	£m	3dp
Field name	CAP_Capex _2020/21_Efm		
Definition	The current actual or projected project capital expenditure for 2020/21.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 22	Current actual or projected project capital expenditure in 2021/22	£m	3dp
Field name	CAP_Capex _2021/22_Efm		
Definition	The current actual or projected project capital expenditure for 2021/22.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 23	Current actual or projected project capital expenditure in 2022/23	£m	3dp
Field name	CAP_Capex_2022/23_£m		
Definition	The current actual or projected project capital expenditure for 2022/23.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 24	Current actual or projected project capital expenditure in 2023/24	£m	3dp
Field name	CAP_Capex_2023/24_£m		
Definition	The current actual or projected project capital expenditure for 2023/24.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 25	Current actual or projected project capital expenditure in 2024/25	£m	3dp
Field name	CAP_Capex_2024/25_£m		
Definition	The current actual or projected project capital expenditure for 2024/25.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 26	Current actual or projected project capital expenditure in 2025/26	£m	3dp
Field name	CAP_Capex_2025/26_£m		
Definition	The current actual or projected project capital expenditure for 2025/26.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 27	Current actual or projected project capital expenditure in 2026/27	£m	3dp
Field name	CAP_Capex_2026/27_Em		
Definition	The current actual or projected project capital expenditure for 2026/27.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 28	Current actual or projected project capital expenditure in 2027/28	£m	3dp
Field name	CAP_Capex_2027/28_Em		
Definition	The current actual or projected project capital expenditure for 2027/28.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 29	Current actual or projected project capital expenditure in 2028/29	£m	3dp
Field name	CAP_Capex_2028/29_Em		
Definition	The current actual or projected project capital expenditure for 2028/29.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 30	Current actual or projected project capital expenditure in 2029/30	£m	3dp
Field name	CAP_Capex_2029/30_Em		
Definition	The current actual or projected project capital expenditure for 2029/30.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 31	Current actual or projected project capital expenditure in 2030/31	£m	3dp
Field name	CAP_Capex_2030/31_Efm		
Definition	The current actual or projected project capital expenditure for 2030/31.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 32	Current actual or projected project capital expenditure in 2031/32	£m	3dp
Field name	CAP_Capex_2031/32_Efm		
Definition	The current actual or projected project capital expenditure for 2031/32.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 33	Current actual or projected project capital expenditure in 2032/33	£m	3dp
Field name	CAP_Capex_2032/33_Efm		
Definition	The current actual or projected project capital expenditure for 2032/33.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 34	Current actual or projected project capital expenditure in 2033/34	£m	3dp
Field name	CAP_Capex_2033/34_Efm		
Definition	The current actual or projected project capital expenditure for 2033/34.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 35	Current actual or projected project capital expenditure in 2034/35	£m	3dp
Field name	CAP_Capex_2034/35_Em		
Definition	The current actual or projected project capital expenditure for 2034/35.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Column 36	Current actual or projected project capital expenditure in 2035/36	£m	3dp
Field name	CAP_Capex_2035/36_Em		
Definition	The current actual or projected project capital expenditure for 2035/36.		
Processing Rules	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet row 8).		

Table 3.3 - Block E - Current Actual or Projected Purpose Allocation

Column 37	Current actual or projected purpose allocation - quality	%	2dp
Field name	CAPPA_Q%		
Definition	Current actual or projected purpose allocation to quality in line with RAG2.03.		
Processing Rules	Input. The sum of the current actual or projected purpose allocations for quality, base, enhanced service and growth must add to 100%.		

Column 38	Current actual or projected purpose allocation – base	%	2dp
Field name	CAPPA_B%		
Definition	Current actual or projected purpose allocation to base maintenance in line with RAG2.03.		
Processing Rules	Input. The sum of the current actual or projected purpose allocations for quality, base, enhanced service and growth must add to 100%.		

Column 39	Current actual or projected purpose allocation – enhanced service	%	2dp
Field name	CAPPA_E%		
Definition	Current actual or projected purpose allocation to enhanced service in line with RAG2.03.		
Processing Rules	<p>Input.</p> <p>The sum of the current actual or projected purpose allocations for quality, base, enhanced service and growth must add to 100%.</p>		

Column 40	Current actual or projected purpose allocation – Supply demand balance (growth)	%	2dp
Field name	CAPPA_G%		
Definition	Current actual or projected purpose allocation to supply demand balance (growth) in line with RAG2.03.		
Processing Rules	<p>Input.</p> <p>The sum of the current actual or projected purpose allocations for quality, base, enhanced service and growth must add to 100%.</p>		

Table 3.3 - Block F - Current Actual or Projected Infrastructure Renewals Expenditure in nominal prices

Column 41	Current actual or projected Infrastructure Renewals Expenditure – Water	%	2dp
Field name	CAP_IRE_W%		
Definition	Current actual or projected Infrastructure Renewals Expenditure – Water in line with RAG2.03.		
Processing Rules	<p>Input.</p> <p>The sum of the current actual or projected purpose allocations for Infrastructure Renewals Expenditure – Water.</p>		

Column 42	Current actual or projected Infrastructure Renewals Expenditure – Sewerage	%	2dp
Field name	CAP_IRE_S%		
Definition	Current actual or projected Infrastructure Renewals Expenditure – Sewerage in line with RAG2.03.		
Processing Rules	<p>Input.</p> <p>The sum of the current actual or projected purpose allocations for Infrastructure Renewals Expenditure – Sewerage</p>		

Table 3.3 - Block G - Nominated Outputs

Column 43	Nominated outputs	Text	
Field name	NOM_Output		
Definition	<p>Project or programme which either is an existing nominated output for PC28 or is a planned nominated output for PC28.</p> <p>“PC21” or “PC28” text input against those projects, parent projects or sub-programmes which are Nominated Outputs under PC21 or PC28.</p> <p>Otherwise leave blank.</p>		
Processing Rules	Input		

Table 3.3 - Block H - Scenarios

Column 44	Scenario A	text	Y/N
Field name	SCEN_A		
Definition	<p>Proposed programme.</p> <p>The level of capital investment which aligns with UR's key principles i.e. NI Water's view of an investment scenario which seeks to achieve a balance between established need and what the company regards as efficient, deliverable and affordable from a tariff perspective.</p>		
Processing Rules	Input		

Column 45	Scenario B	text	Y/N
Field name	SCEN_B		
Definition	Optional Scenario which the company may wish to include in its business plan.		
Processing Rules	Input		

Column 46	Scenario C	text	Y/N
Field name	SCEN_C		
Definition	Optional Scenario which the company may wish to include in its business plan.		
Processing Rules	Input		

Column 47	Scenario D	text	Y/N
Field name	SCEN_D		
Definition	Optional Scenario which the company may wish to include in its business plan.		
Processing Rules	Input		

Table 3.3 - Block I - Pre-Efficiency Capex

Column 48	Current actual or projected CAPEX PC28	£m	3dp
Field name	Pre-Eff_Capex _PC_Em		
Definition	The pre-efficiency current actual or projected capital expenditure for each project in PC28 (£m money of the day).		
Processing Rules	<p>Input for each project line.</p> <p>Total of the PC28 cost for each project before any efficiency challenge has been applied by NI Water.</p>		

Table 3.3 - Block J - Efficiency (%) Applied to Capex

Column 49	Efficiency 2028/29	%	2dp
Field name	Efficiency_2028/29_%		
Definition	The cumulative efficiency percentage challenge applied for each project line for the year 2028/29.		
Processing Rules	<p>Input for each project line.</p> <p>Taking column 29 (Current Actual or Projected CAPEX 2028/29) and dividing by this percentage value (Efficiency_2028/29_%) will give the pre-efficiency amount for each project in this year. This will contribute to column 48 (Pre-Eff_Capex _PC_Em).</p>		

Column 50	Efficiency 2029/30	%	2dp
Field name	Efficiency_2029/30_%		
Definition	The cumulative efficiency percentage challenge applied for each project line for the year 2029/30.		
Processing Rules	<p>Input for each project line.</p> <p>Taking column 30 (Current Actual or Projected CAPEX 2029/30) and dividing by this percentage value (Efficiency_2029/30_%) will give the pre-efficiency amount for each project in this year. This will contribute to column 48 (Pre-Eff_Capex _PC_Em).</p>		

Column 51	Efficiency 2030/31	%	2dp
Field name	Efficiency_2030/31_%		
Definition	The cumulative efficiency percentage challenge applied for each project line for the year 2030/31.		
Processing Rules	<p>Input for each project line.</p> <p>Taking column 31 (Current Actual or Projected CAPEX 2030/31) and dividing by this percentage value (Efficiency_2030/31_%) will give the pre-efficiency amount for each project in this year. This will contribute to column 48 (Pre-Eff_Capex _PC_Em).</p>		

Column 52	Efficiency 2031/2	%	2dp
Field name	Efficiency_2031/32_%		
Definition	The cumulative efficiency percentage challenge applied for each project line for the year 2031/32.		
Processing Rules	<p>Input for each project line.</p> <p>Taking column 32 (Current Actual or Projected CAPEX 2031/32) and dividing by this percentage value (Efficiency_2031/32_%) will give the pre-efficiency amount for each project in this year. This will contribute to column 48 (Pre-Eff_Capex _PC_Em).</p>		

Column 53	Efficiency 2032/33	%	2dp
Field name	Efficiency_2032/33_%		
Definition	The cumulative efficiency percentage challenge applied for each project line for the year 2032/33.		
Processing Rules	<p>Input for each project line.</p> <p>Taking column 33 (Current Actual or Projected CAPEX 2032/33) and dividing by this percentage value (Efficiency_2032/33_%) will give the pre-efficiency amount for each project in this year. This will contribute to column 48 (Pre-Eff_Capex _PC_Em).</p>		

Table 3.3 - Block K - Categorisation

Column 54	Scope Certainty	text	Y/N
Field name	Scope_Certainty		
Definition	<p>Flag to identify projects that have certain (detailed business cases) and uncertain (summary/placeholder business cases) investment within the proposed programme of works for the price control.</p> <p>Company should enter "Y" (scope certain) or "N" (scope uncertain) against each project line.</p>		
Processing Rules	Input for each project line		

Column 55	LWWP Project	text	Y/N
Field name	LWWP		
Definition	<p>Living with Water Programme (LWWP project)</p> <p>Flag to identify projects that are associated with Living with Water Programme (LWWP). Company should enter "Y" or "N" against each project line.</p> <p>Separate lines can be used to disaggregate outputs if the company considers that the investment covered by an individual project is linked to both LWWP and the remainder of the PC28 programme.</p>		
Processing Rules	Input for each project line		

4. Table 3.4A and Table 3.4B - Gross and Net Capital Expenditure Summary in nominal prices

Table 3.4A - Block A - Water Service

Line 1	Non-infrastructure maintenance (gross of grants and contributions) - Water	£m	3dp
Definition	The total expenditure (gross of grants and contributions) required for the water service for maintenance of non-infrastructure assets as defined in RAG2.03. Expenditure is for the preservation, and where necessary the replacement, of water service non-infrastructure assets to maintain serviceability. Consistent with AIR25 Table 36 line 1		
Processing Rules	Input		

Line 2	Infrastructure renewals expenditure (gross) - Water	£m	3dp
Definition	The preservation and (where necessary) the replacement of water service assets defined as infrastructure in RAG2.03, to maintain serviceability. For this line expenditure is reported gross of grants and capital contributions. Consistent with AIR25 Table 36 line 2		
Processing Rules	Input		

Line 3	Capital expenditure - quality enhancement programme - Water	£m	3dp
Definition	The total capital expenditure proportionally allocated to quality reported for the provision of new or enhancement of existing water service assets to comply with legal obligations or Ministerial guidance. Consistent with AIR25 Table 36 line 3		
Processing Rules	Input		

Line 4	Capital expenditure - customer service	£m	3dp
Definition	Capital expenditure for the sole purpose of enhancing the level of service to customers other than enhanced security of supply. An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories. Allocation of expenditure to enhanced service levels should represent expenditure solely for this purpose. Consistent with AIR25 Table 36 line 4		
Processing Rules	Input		

Line 5	Capital expenditure - supply demand balance	£m	3dp
Definition	The provision of water assets to provide for new customers with no net deterioration of existing levels of service and to accommodate increased use of water by existing customers to maintain existing levels of service. This should also include capital expenditure associated with the provision of free optional and selective meters. Consistent with AIR25 sum of Table 36 line 5		
Processing Rules	Input		

Line 6	Gross capital expenditure - water service	£m	3dp
Definition	The total capital expenditure on water service assets.		
Processing Rules	Calculation. The sum of lines 1 to 5		

Table 3.4A - Block B - Sewerage Service

Line 7	Non-infrastructure maintenance (gross of grants and contributions) - Sewerage	£m	3dp
Definition	The total expenditure (gross of grants and contributions) required for the sewerage service for maintenance of non-infrastructure assets as defined in RAG2.03. Expenditure is for the preservation, and where necessary the replacement, of sewerage service non-infrastructure assets to maintain serviceability. Consistent with AIR25 Table 36 Line 7		
Processing Rules	Input		

Line 8	Infrastructure renewals expenditure (gross) - Sewerage	£m	3dp
Definition	<p>The preservation and (where necessary) the replacement of sewerage service assets defined as infrastructure in RAG2.03, to maintain serviceability. For this line expenditure is reported gross of grants and capital contributions.</p> <p>Consistent with AIR25 Table 36 line 8</p>		
Processing Rules	Input		

Line 9	Capital expenditure - quality enhancement programme - Sewerage	£m	3dp
Definition	<p>The total capital expenditure proportionally allocated to quality reported for the provision of new or enhancement of existing water service assets to comply with legal obligations or Ministerial guidance.</p> <p>Consistent with AIR25 Table 36 line 9</p>		
Processing Rules	Input		

Line 10	Capital expenditure - customer service - Sewerage	£m	3dp
Definition	<p>Capital expenditure for the sole purpose of enhancing the level of service to customers. An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories. Allocation of expenditure to enhanced service levels should represent expenditure solely for this purpose.</p> <p>Consistent with AIR25 Table 36 line 10</p>		
Processing Rules	Input		

Line 11	Capital expenditure - supply demand balance - Sewerage	£m	3dp
Definition	<p>The provision of sewerage assets to provide for new customers with no net deterioration of existing levels of service and to accommodate increased waste water from existing customers to maintain existing levels of service.</p> <p>Consistent with AIR25 Table 36 line 11</p>		
Processing Rules	Input		

Line 12	Gross capital expenditure - sewerage service	£m	3dp
Definition	The total capital expenditure on sewerage service assets.		
Processing Rules	Calculation. The sum of lines 7 to 11		

Table 3.4A - Block C - Gross capital expenditure total

Line 13	Gross capital expenditure total	£m	3dp
Definition	<p>The total capital expenditure on water service and sewerage service assets.</p> <p>The figure should reconcile with Table 3.3 Programme total (Excel sheet row 8) and Table 3.2 line 9.</p> <p>The figure should also reconcile with Table 3.4B line 6 adjusted by base year prices.</p> <p>If there is any disparity in the figures, the company should provide reconciliation in the commentary and comment on the difference.</p>		
Processing Rules	Calculation. The sum of lines 6 and 12.		

Table 3.4B - Block A - Net Capital expenditure - Summary in base year prices

Line 1	Capital Expenditure: Maintenance Non-Infrastructure (net of grants)	£m	3dp
Definition	Base maintenance capital expenditure in year (net of grants) on non-infrastructure assets. Express in base year prices.		
Processing Rules	<p>Calculated from Table 3.4.A (line 1 plus line 7) minus sum of Table 3.5 (line 1 plus line 9). Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Inputs tab line 39 up to and including 2035-36. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 2	Capital Expenditure: Enhancement Non-Infrastructure (net of grants)	£m	3dp
Definition	Enhancement capital expenditure in year (net of grants) on non-infrastructure assets. Express in base year prices.		
Processing Rules	<p>The figure should be calculated from relevant entries in Table 3.3. The company should provide an explanation on how the figure has been derived and how costs have been differentiated from infrastructure enhancement. The relevant costs attributable to capital grants and contributions entered into Table 3.5 Blocks B and E should be subtracted to yield a figure net of grants and contributions. The company should explain in the accompanying commentary how it has arrived at the final figure. Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Inputs tab line 40 up to and including 2035-36. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 3	Capital Expenditure: Maintenance Infrastructure (net of grants)	£m	3dp
Definition	Base maintenance capital expenditure in year (net of grants) on infrastructure assets. Express in base year prices.		
Processing Rules	<p>Calculated from Table 3.4.A (line 2 plus line 8) minus sum of Table 3.5 (line 2 plus line 10). Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Inputs tab line 41 up to and including 2035-36. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 4	Capital expenditure: Enhancement Infrastructure (net of grants)	£m	3dp
Definition	Enhancement capital expenditure in year (net of grants) on infrastructure assets. Express in base year prices.		
Processing Rules	<p>The figure should be calculated from relevant entries in Table 3.3. The company should provide an explanation on how the figure has been derived and how costs have been differentiated from non-infrastructure enhancement. The relevant costs attributable to capital grants and contributions entered into Table 3.5 Blocks B and E should be subtracted to yield a figure net of grants and contributions. The company should explain in the accompanying commentary how it has arrived at the final figure. Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Inputs tab line 42up to and including 2035-36. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 5	Grants and Third Party Contributions	£m	3dp
Definition	Grants and Third Party Contributions received in year. Express in base year prices.		
Processing Rules	<p>Copied from Table 3.5 Line 17. Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Inputs tab line 43up to and including 2035-36. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 6	Total Capital programme	£m	3dp
Definition	Total capital expenditure in the year. Expressed in base year prices.		
Processing Rules	<p>Calculated: sum of lines 1 to 5. Expressed in base year prices.</p> <p>Figures should reconcile with those entered into the Financial Model Inputs tab line 44up to and including 2035-36. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

5. Table 3.5 - Capital Grants and Contributions in nominal prices

Table 3.5 - Block A - Water Service - Maintenance grants and contributions

Line 1	MNI - Grants and contributions - Water	£m	3dp
Definition	Grants and contributions received by the company relating to maintenance non-infrastructure expenditure on water service assets.		
Processing Rules	Input		

Line 2	Infrastructure renewals grants and contributions - Water	£m	3dp
Definition	Grants and contributions received by the company relating to maintenance infrastructure expenditure on water service assets.		
Processing Rules	Input		

Line 3	Total maintenance grants and contributions - Water	£m	3dp
Definition	Total grants and contributions received by the company relating to maintenance non-infrastructure and infrastructure expenditure on water service assets.		
Processing Rules	Calculation. The sum of lines 1 and 2		

Table 3.5 - Block B - Water Service - Enhancement grants and contributions

Line 4	Infrastructure charge receipts - new connections - Water	£m	3dp
Definition	Capital contributions in the form of water infrastructure charges received during the year for new connections. Corresponds to AIR25 Table 37 line 4.		
Processing Rules	Input		

Line 5	Enhancement requisitions, grants and contributions - Water	£m	3dp
Definition	Capital contributions other than from infrastructure charges. Corresponds to AIR25 Table 37 Line 5.		
Processing Rules	Input		

Line 6.1	Other categories of capital grants and contributions to be added by NI Water - Water	£m	3dp
Definition	Other categories of capital grants and contributions to be added by NI Water not included in lines 1 to 5 – Water. Where data are entered to line 6.1 the company is to provide an explanation in the accompanying commentary.		
Processing Rules	Input		

Line 7	Total enhancement capital grants and contributions - Water	£m	3dp
Definition	Total enhancement capital grants and contributions - Water.		
Processing Rules	Calculation. Sum of lines 4, 5 and 6.1		

Table 3.5 - Block C - Water Service - Deferred credits

Line 8	Capital grants and contributions transferred to deferred credits - Water	£m	3dp
Definition	A statement of the capital grants and contributions treated as deferred credits.		
Processing Rules	Input		

Table 3.5 - Block D - Sewerage Service - Maintenance grants and contributions

Line 9	MNI - Grants and contributions - Sewerage	£m	3dp
Definition	Grants and contributions received by the company relating to maintenance non-infrastructure expenditure on sewerage service assets.		
Processing Rules	Input		

Line 10	Infrastructure renewals grants and contributions - Sewerage	£m	3dp
Definition	Grants and contributions received by the company relating to maintenance infrastructure expenditure on sewerage service assets.		
Processing Rules	Input		

Line 11	Total maintenance grants and contributions - Sewerage	£m	3dp
Definition	Total grants and contributions received by the company relating to maintenance non-infrastructure and infrastructure expenditure on sewerage service assets.		
Processing Rules	Calculation. Sum of lines 9 and 10		

Table 3.5 - Block E - Sewerage Service - Enhancement grants and contributions

Line 12	Infrastructure charge receipts - new connections - Sewerage	£m	3dp
Definition	Capital contributions in the form of sewerage infrastructure charges received during the year for new connections. Corresponds to AIR25 Table 37 line 12.		
Processing Rules	Input		

Line 13	Enhancement requisitions, grants and contributions - Sewerage	£m	3dp
Definition	Capital contributions other than from infrastructure charges. Corresponds to AIR25 Table 37 Line 13.		
Processing Rules	Input		

Line 14.1	Other categories of capital grants and contributions to be added by NI Water - Sewerage	£m	3dp
Definition	Other categories of capital grants and contributions to be added by NI Water not included in lines 9 to 13 – Sewerage. Where data are entered to line 14.1 the company is to provide an explanation in the accompanying commentary.		
Processing Rules	Input		

Line 15	Total enhancement capital grants and contributions - Sewerage	£m	3dp
Definition	Total enhancement capital grants and contributions - Sewerage		
Processing Rules	Calculation: Sum of lines 12, 13 and 14.1		

Table 3.5 - Block F - Sewerage Service - Deferred credits

Line 16	Capital grants and contributions treated as deferred credits	£m	3dp
Definition	A statement of the capital grants and contributions treated as deferred credits.		
Processing Rules	Input		

Table 3.5 - Block G - Totals for the Water and Sewerage Services

Line 17	Total maintenance and enhancement capital grants and contributions.	£m	3dp
Definition	Total maintenance and enhancement capital grants and contributions.		
Processing Rules	Calculation. Sum of lines 3, 7, 11 and 15.		

Line 18	Total capital grants and contributions transferred to deferred credits	£m	3dp
Definition	Total capital grants and contributions transferred to deferred credits.		
Processing Rules	Calculation. Sum of lines 8 and 16		

6. Table 3.6A and Table 3.6B - Additional opex from capex

Table 3.6A - Block A - opex from capex in nominal terms

Line 1	Additional opex arising from Water Service projects	£m	3dp
Definition	The net additional opex attributable to the project compared with 2025/26 base year (positive or negative)		
Processing Rules	Input		

Line 2	Additional opex arising from Sewerage Service projects	£m	3dp
Definition	The net additional opex attributable to the project compared with 2025/26 base year (positive or negative)		
Processing Rules	Input		

Line 3	Total additional opex	£m	3dp
Definition	The net additional opex attributable to the project compared with 2025/26 base year (positive or negative) for water and sewerage service.		
Processing Rules	Calculation. Sum of lines 1 and 2		

Table 3.6A Block B - Opex from capex in 2025/26 prices

Line 4	Additional opex arising from Water Service projects	£m	3dp
Definition	The net additional pre-efficiency opex attributable to the project compared with 2025/26 base year (positive or negative) expressed in 2025/26 prices.		
Processing Rules	Copied from Table 3.6A line 1 expressed in base year prices using data in Table 3.1. Figures should reconcile with Table 2.2 Line 15. Any difference between the two figures should be explained in the commentary.		

Line 5	Additional opex arising from Sewerage Service projects	£m	3dp
Definition	The net additional pre-efficiency opex attributable to the project compared with 2025/26 base year (positive or negative) expressed in 2025/26 prices.		
Processing Rules	<p>Copied from Table 3.6A line 2. Expressed in base year prices using data in Table 3.1.</p> <p>Figures should reconcile with Table 2.3 line 14. Any difference between the two figures should be explained in the commentary.</p>		

Line 6	Total additional opex from capex in 2025/26 prices	£m	3dp
Definition	The net additional opex attributable to the project compared with 2025/26 base year (positive or negative) expressed in 2025/26 prices for water and sewerage.		
Processing Rules	The figure for each year should reconcile with the total for the relevant columns in Table 3.6B. Any difference between the two figures should be explained in the commentary.		

Table 3.6B - Block A - Additional opex from capex - Project Information

Column 1	Reference - Capital project identifier	Text	
Definition	<p>Unique project identifier. Projects are to be defined and identified in sufficient granularity to ensure that the milestone dates, expenditure and outputs reported are relevant to the PC28 Business Plan.</p> <p>Aligns with PI_Project_ID. Table 3.3 column 2</p>		
Processing Rules	Input		

Column 2	Project	Text	
Definition	<p>Descriptive name of project as used by NI Water in its capital monitoring systems.</p> <p>Aligns with PI_Project_NAME. Table 3.3 column 3</p>		
Processing Rules	Input		

Column 5	Additional opex 2018/19	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2018/19		
Processing Rules	Not required for PC28. Leave blank.		

Column 6	Additional opex 2019/20	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2019/20		
Processing Rules	Not required for PC28. Leave blank.		
Column 7	Additional opex 2020/21	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2020/21		
Processing Rules	Not required for PC28. Leave blank.		
Column 8	Additional opex 2021/22	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2021/22		
Processing Rules	Not required for PC28. Leave blank.		
Column 9	Additional opex 2022/23	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2022/23		
Processing Rules	Not required for PC28. Leave blank.		
Column 10	Additional opex 2023/24	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2023/24		
Processing Rules	Not required for PC28. Leave blank.		
Column 11	Additional opex 2024/25	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2024/25		
Processing Rules	Not required for PC28. Leave blank.		
Column 12	Additional opex 2025/26	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2025/26		
Processing Rules	Input		
Column 13	Additional opex 2026/27	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2026/27		
Processing Rules	Input		
Column 14	Additional opex 2027/28	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2027/28		
Processing Rules	Input		

Column 15	Additional opex 2028/29	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2028/29		
Processing Rules	Input		
Column 16	Additional opex 2029/30	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2029/30		
Processing Rules	Input		
Column 17	Additional opex 2030/31	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2030/31		
Processing Rules	Input		
Column 18	Additional opex 2031/32	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2031/32		
Processing Rules	Input		
Column 19	Additional opex 2032/33	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2032/33		
Processing Rules	Input		
Column 20	Additional opex 2033/34	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2033/34		
Processing Rules	Input		
Column 21	Additional opex 2034/35	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2034/35		
Processing Rules	Input		
Column 22	Additional opex 2035/36	£m	3dp
Definition	Additional opex by project in nominal prices for the year 2035/36		
Processing Rules	Input		

Column 23	Start date	Date	dd/mm/yyyy
Definition	<p>The date from when the company incurs additional OPEX from a defined project.</p> <p>The figure should reconcile with the beneficial use data entered for the project in Table 3.3 column 11. Commentary should be provided to explain where there is a significant disparity between these two dates.</p>		
Processing Rules	Input		

Column 24	Power	£m	3dp
Definition	<p>The additional power costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.</p>		
Processing Rules	Input		

Column 25	Rates	£m	3dp
Definition	<p>The additional rates costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.</p>		
Processing Rules	Input		

Column 26	Sludge	£m	3dp
Definition	<p>The additional sludge costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.</p>		
Processing Rules	Input		

Column 27	Chemicals	£m	3dp
Definition	<p>The additional chemical costs incurred. Report the costs for the first complete financial year in which the opex is expected to be incurred.</p>		
Processing Rules	Input		

Column 28	Staff	£m	3dp
Definition	<p>The additional staff costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.</p>		
Processing Rules	Input		

Column 29	Other	£m	3dp
Definition	The additional other costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing Rules	Input		

Column 30	Total	£m	3dp
Definition	The total costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing Rules	Calculation. The sum of columns 24 to 29.		

Column 31	Sub-programme	Text	
Definition	The relevant sub-programme against which the project has been reported in Table 3.3 column 6 (PI_PC28_Prog).		
Processing Rules	Input		

Column 32	Water Service	Text	
Definition	Whether or not the project is allocated to Water Service.		
Processing Rules	Input. "Y" where a project is allocated to Water Service, otherwise leave blank		

Column 33	Sewerage Service	Text	
Definition	Whether or not the project is allocated to Sewerage Service.		
Processing Rules	Input. "Y" where a project is allocated to Sewerage Service, otherwise leave blank		