PRICE CONTROL FOR WATER AND SEWERAGE SERVICES

PC28

Final Information Requirements

**Annex F
Financial Tables Definitions**

15 January 2026

Utility Regulator

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 VISION

To ensure value and sustainability in energy and water.

OUR VALUES

ACCOUNTABLE: We take ownership of our actions.

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 document sets out the definitions in relation to the financial tables.

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.

Contents Page

1. Financial Model - Inputs

Inflation

Line 1	RPI	Number	3dp
Definition	Retail price index		
Processing Rules	Input field		

Line 2	RPI % Inflation	%	2dp
Definition	Retail price index annual percentage change		
Processing rule	Calculation field		

Line 3	CPIH	Number	3dp
Definition	Consumer price index including owner-occupiers' housing costs		
Processing rule	Input field		

Line 4	CPIH % Inflation	%	2dp
Definition	Consumer price index including owner occupiers' housing costs annual percentage change		
Processing rule	Calculation field		

Regulatory Capital Value (RCV) – PC21

Line 5	Closing RCV (Previous Year)	Nominal	£m	3dp
Definition	Closing RCV of previous year			
Processing rule	Input field			

Line 6	Indexation	Nominal	£m	3dp
Definition	Inflation of RCV to current year value			
Processing rule	Input field			

Line 7	Opening RCV	Nominal	£m	3dp
Definition	Opening RCV			
Processing rule	Input field			

Line 8	Total Capital Expenditure	Nominal	£m	3dp
Definition	Total capital expenditure for the year			
Processing rule	Input field			

Line 9	Grants and Contributions	Nominal	£m	3dp
Definition	Grants and third-party contributions received			
Processing rule	Input field			

Line 10	Depreciation (Net of PPP Depreciation)	Nominal	£m	3dp
Definition	Depreciation charge for the year (net of PPP depreciation)			
Processing rule	Input field			

Line 11	Depreciation of Capital Grants	Nominal	£m	3dp
Definition	Depreciation charge for capital grants for the year			
Processing rule	Input field			

Line 12	Infrastructure Renewals Charge	Nominal	£m	3dp
Definition	Total infrastructure renewals charge for the year to be added back to operating profit to derive trading profit for tax purposes.			
Processing rule	Input field			

Line 13	Disposal of Assets	Nominal	£m	3dp
Definition	Cash proceeds received each year for the sale of assets			
Processing rule	Input field			

Line 14	Closing RCV	Nominal	£m	3dp
Definition	Closing RCV			
Processing rule	Input field			

Line 15	RPI – PC21 Assumption	Number	3dp
Definition	Retail price index which was assumed for PC21		
Processing rule	Input field		

Line 16	RCV Conversion Factor (RPI to CPIH)	Number	3dp
Definition	Conversion of the RCV from the RPI to the CPIH (adjust values to reflect changes in inflation index)		
Processing rule	Input field		

Line 17	PC21 Opening RCV	Nominal	£m	3dp
Definition	Opening RCV			
Processing rule	Input field			

Line 18	RCV Opening Adjustments	Nominal	£m	3dp
Definition	Adjustments to the opening RCV, i.e. the logging up/down process			
Processing rule	Input field			

Capex

Northern Ireland Asset Management Plan (NIAMP)

Line 19	Maintenance Non-Infrastructure	2025/26	£m	3dp
Definition	NIAMP-related base maintenance capital expenditure for the year (net of grants) on non-infrastructure assets			
Processing rule	Input field			

Line 20	Enhancement Non-Infrastructure	2025/26	£m	3dp
Definition	NIAMP-related enhancement capital expenditure for the year (net of grants) on non-infrastructure assets			
Processing rule	Input field			

Line 21	Maintenance Infrastructure	2025/26	£m	3dp
Definition	NIAMP-related base maintenance capital expenditure for the year (net of grants) on infrastructure assets			
Processing rule	Input field			

Line 22	Enhancement Infrastructure	2025/26	£m	3dp
Definition	NIAMP-related enhancement capital expenditure for the year (net of grants) on infrastructure assets			
Processing rule	Input field			

Line 23	Capital Grants & Contributions	2025/26	£m	3dp
Definition	NIAMP-related capital grants and third-party contributions received in the year			
Processing rule	Input field			

Line 24	Gross Capex	2025/26	£m	3dp
Definition	NIAMP related capital expenditure for the year before accounting for charges			
Processing rule	Input field			

Line 25	Capital Grants & Contributions	2025/26	£m	3dp
Definition	NIAMP related grants and third-party contributions for the year transferred to deferred credits			
Processing rule	Input field			

Line 26	Revenue Contributions (Infrastructure Charge)	2025/26	£m	3dp
Definition	NIAMP related revenue contributions from infrastructure charges			
Processing rule	Input field			

Line 27	Revenue Contributions (Other)	2025/26	£m	3dp
Definition	NIAMP related revenue contributions from other charges			
Processing rule	Input field			

Line 28	Net Capex	2025/26	£m	3dp
Definition	NIAMP related capital expenditure for the year after charges have been deducted			
Processing rule	Input field			

Living with Water (LWW)

Line 29	Maintenance Non-Infrastructure	2025/26	£m	3dp
Definition	LWW-related maintenance capital expenditure for the year (net of grants) on non-infrastructure assets			
Processing rule	Input field			

Line 30	Enhancement Non-Infrastructure	2025/26	£m	3dp
Definition	LWW-related enhancement capital expenditure for the year (net of grants) on non-infrastructure assets			
Processing rule	Input field			

Line 31	Maintenance Infrastructure	2025/26	£m	3dp
Definition	LWW-related maintenance capital expenditure for the year (net of grants) on infrastructure assets			
Processing rule	Input field			

Line 32	Enhancement Infrastructure	2025/26	£m	3dp
Definition	LWW-related enhancement capital expenditure for the year (net of grants) on infrastructure assets			
Processing rule	Input field			

Line 33	Capital Grants & Contributions	2025/26	£m	3dp
Definition	LLW related grants and third-party contributions received in the year			
Processing rule	Input field			

Line 34	Gross Capex	2025/26	£m	3dp
Definition	Total LWW-related capital expenditure before accounting for charges			
Processing rule	Input field			

Line 35	Capital Grants & Contributions	2025/26	£m	3dp
Definition	LWW related grants and third-party contributions for the year transferred to deferred credits			
Processing rule	Input field			

Line 36	Revenue Contributions (Infrastructure Charge)	2025/26	£m	3dp
Definition	LLW related revenue contributions from infrastructure charges			
Processing rule	Input field			

Line 37	Revenue Contributions (Other)	2025/26	£m	3dp
Definition	LLW related revenue contributions from other charges			
Processing rule	Input field			

Line 38	Net Capex	2025/26	£m	3dp
Definition	LWW related capital expenditure for the year after charges have been deducted			
Processing rule	Input field			

Total

Line 39	Maintenance Non-Infrastructure	2025/26	£m	3dp
Definition	Total maintenance capital expenditure for the year (net of grants) on non-infrastructure assets			
Processing rule	Input field			

Line 40	Enhancement Non-Infrastructure	2025/26	£m	3dp
Definition	Total enhancement capital expenditure for the year (net of grants) on non-infrastructure assets			
Processing rule	Input field			

Line 41	Maintenance Infrastructure	2025/26	£m	3dp
Definition	Total maintenance capital expenditure for the year (net of grants) on infrastructure assets			
Processing rule	Input field			

Line 42	Enhancement Infrastructure	2025/26	£m	3dp
Definition	Total enhancement capital expenditure for the year (net of grants) on infrastructure assets			
Processing rule	Input field			

Line 43	Capital Grants & Contributions	2025/26	£m	3dp
Definition	Total grants and third-party contributions received in the year			
Processing rule	Input field			

Line 44	Gross Capex	2025/26	£m	3dp
Definition	Total capital expenditure for the year before accounting for charges			
Processing rule	Input field			

Line 45	Capital Grants & Contributions	2025/26	£m	3dp
Definition	Total grants and third-party contributions for the year transferred to deferred credits			
Processing rule	Input field			

Line 46	Revenue Contributions (Infrastructure Charge)	2025/26	£m	3dp
Definition	Total revenue contributions from infrastructure charges			
Processing rule	Input field			

Line 47	Revenue Contributions (Other)	2025/26	£m	3dp
Definition	Total revenue contributions from other charges			
Processing rule	Input field			

Line 48	Net Capex	2025/26	£m	3dp
Definition	Total capital expenditure for the year after charges have been deducted			
Processing rule	Input field			

Line 49	Disposals	2025/26	£m	3dp
Definition	Proceeds from disposal of assets in year			
Processing rule	Input field			

Line 50	Additional Depreciation Allowance	£m	3dp
Definition	Additional depreciation allowance in year		
Processing rule	Input field		

Weighted Average Cost of Capital (WACC)

Line 51	WACC		Real	%	2dp
Definition	Weighted average cost of capital				
Processing rule	Input field				

Line 52	Gearing			%	1dp
Definition	Assumed rate of gearing for WACC calculations				
Processing rule	Input field				

Line 53	Cost of Debt		Nominal	%	2dp
Definition	Assumed cost of debt for WACC calculations				
Processing rule	Input field				

Line 54	Discount Rate for Revenue Profiling		Nominal	%	2dp
Definition	Convert future cash flows into their present value				
Processing rule	Input field				

Opex

Line 55	Operating Expenditure	2025/26	£m	3dp
Definition	Operating expenditure for the year			
Processing rule	Input field			

Line 56	Business Improvement Programme (BIP)	2025/26	£m	3dp
Definition	Business improvement programme expenditure in the year			
Processing rule	Input field			

Line 57	Voluntary Early Retirement (VER)	2025/26	£m	3dp
Definition	Voluntary early retirement expenditure in the year			
Processing rule	Input field			

Miscellaneous

Line 58	Other Income	Nominal	£m	3dp
Definition	Other income received within the year			
Processing rule	Input field			

Line 59	Pension Finance Costs	Nominal	£m	3dp
Definition	Pension expenditure in the year			
Processing rule	Input field			

Line 60	Electricity Generation Income	Nominal	£m	3dp
Definition	Income received through electricity generation in the year			
Processing rule	Input field			

Public-Private Partnerships (PPP)

Line 61	Project Clear Remaining Life	Years	2dp
Definition	Remaining lifespan on project clear assets		
Processing rule	Input field		

Line 62	Project Clear Opening RCV	£m	3dp
Definition	Project clear opening RCV		
Processing rule	Input field		

Alpha

Line 63	Operating Costs	Nominal	£m	3dp
Definition	Alpha operating expenditure in year			
Processing rule	Input field			

Line 64	Capital Maintenance	Nominal	£m	3dp
Definition	Alpha capital maintenance expenditure in year			
Processing rule	Input field			

Line 65	Capital Repayments of Finance Lease	Nominal	£m	3dp
Definition	Alpha capital repayment of finance lease expenditure in year			
Processing rule	Input field			

Line 66	Finance Lease Interest	Nominal	£m	3dp
Definition	Alpha finance lease interest expenditure in year			
Processing rule	Input field			

Kinnegar

Line 67	Operating Costs	Nominal	£m	3dp
Definition	Kinnegar operating expenditure in year			
Processing rule	Input field			

Line 68	Capital Maintenance	Nominal	£m	3dp
Definition	Kinnegar capital maintenance expenditure in year			
Processing rule	Input field			

Line 69	Capital Repayments of Finance Lease	Nominal	£m	3dp
Definition	Kinnegar capital repayment of finance lease expenditure in year			
Processing rule	Input field			

Line 70	Finance Lease Interest	Nominal	£m	3dp
Definition	Kinnegar finance lease interest expenditure in year			
Processing rule	Input field			

Omega

Line 71	Operating Costs	Nominal	£m	3dp
Definition	Omega operating expenditure in year			
Processing rule	Input field			

Line 72	Capital Maintenance	Nominal	£m	3dp
Definition	Omega capital maintenance expenditure in year			
Processing rule	Input field			

Line 73	Capital Repayments of Finance Lease	Nominal	£m	3dp
Definition	Omega capital repayment of finance lease expenditure in year			
Processing rule	Input field			

Line 74	Finance Lease Interest	Nominal	£m	3dp
Definition	Omega finance lease interest expenditure in year			
Processing rule	Input field			

Line 75	Customer Saving	Nominal	£m	3dp
Definition	Customer savings			
Processing rule	Input field			

Line 76	PPP Amortisation	Nominal	£m	3dp
Definition	PPP amortisation for the year			
Processing rule	Input field			

Line 77	PPP Creditor Balance	Nominal	£m	3dp
Definition	PPP creditor balance for the year			
Processing rule	Input field			

Tax

Capital Allowances – Pro-Rata Percentages

Line 78	Plant & Machinery (incl. ECA) – 14%	%	2dp
Definition	Percentage of plant and machinery (including ECA) eligible for 14% capital allowance deduction in year		
Processing rule	Input field		

Line 79	Long-Life Assets (Plant & Machinery) – 6%	%	2dp
Definition	Percentage of long-life plant and machinery assets eligible for 6% capital allowance deduction in year		
Processing rule	Input field		

Line 80	Structures & Buildings Allowance – 2%	%	2dp
Definition	Percentage of structure and building eligible for 2% capital allowance deduction in year		
Processing rule	Input field		

Line 81	Assets Qualifying as 'Infrastructure Revenue Expenditure' (IRE)	%	2dp
Definition	Percentage of assets qualifying as infrastructure revenue expenditure in year		
Processing rule	Input field		

Line 82	Assets Qualifying as 'Depreciation Revenue Expenditure' (DRE)	%	2dp
Definition	Percentage of assets qualifying as depreciation revenue expenditure in year		
Processing rule	Input field		

Line 83	Assets Not Qualified	%	2dp
Definition	Percentage of assets not qualifying as depreciation revenue expenditure in year		
Processing rule	Input field		

Allocation of Capital Grants over Cas-

Line 84	Plant & Machinery (incl. ECA) – 14%	%	2dp
Definition	Percentage of plant and machinery capital grants (including ECA) eligible for 14% capital allowance deduction in year		
Processing rule	Input field		

Line 85	Long-Life Assets (Plant & Machinery) – 6%	%	2dp
Definition	Percentage of long-life plant and machinery capital grants assets eligible for 6% capital allowance deduction in year		
Processing rule	Input field		

Line 86	Structures & Buildings Allowance – 2%	%	2dp
Definition	Percentage of structure and building capital grants eligible for 2% capital allowance deduction in year		
Processing rule	Input field		

Line 87	Assets Qualifying as 'IRE'	%	2dp
Definition	Percentage of capital grants assets qualifying as infrastructure revenue expenditure in year		
Processing rule	Input field		

Line 88	Assets Qualifying as 'DRE'	%	2dp
Definition	Percentage of capital grants assets qualifying as depreciation revenue expenditure in year		
Processing rule	Input field		

Line 89	Assets Not Qualified	%	2dp
Definition	Assets which do not qualify for any capital allowance deductions in year		
Processing rule	Input field		

Tax Assumptions

Line 90	General Pool Opening Balance	Nominal	£m	3dp
Definition	Opening balance of general pool from previous year			
Processing rule	Input field			

Line 91	Assets Directly Related to General Pool	Nominal	£m	3dp
Definition	Assets which have not qualified under any of the larger allowances and therefore are only eligible for 14% deductions in year			
Processing rule	Input field			

Line 92	General Pool		%	2dp
Definition	Tax rate used for the general pool for the year			
Processing rule	Input field			

Line 93	Full Expensing Pool 100%		%	2dp
Definition	Tax rate used for eligible assets in the full expensing pool for the year (100% relief on qualifying new plant and machinery investments from 1 April 2023 until 31 March 2026)			
Processing rule	Input field			

Line 94	Long-Life Pool Opening Balance	Nominal	£m	3dp
Definition	Opening balance of long-life pool from previous year			
Processing rule	Input field			

Line 95	Assets Qualifying for 100% First-Year Allowance	Nominal	£m	3dp
Definition	Assets which qualify for 100% first year allowance in year			
Processing rule	Input field			

Line 96	Assets Qualifying for 40% First-Year Allowance	Nominal	£m	3dp
Definition	Assets with reduced restrictions which do not qualify for other allowances and therefore receive a 40% first year allowance in year			
Processing rule	Input field			

Line 97	Long-Life Pool	%	2dp
Definition	Tax rate used for the long-life pool for the year		
Processing rule	Input field		

Line 98	Special Rate Pool	%	2dp
Definition	Tax rate used for the special rate pool for the year		
Processing rule	Input field		

Line 99	Structures & Buildings Allowance Pool Opening Balance	Nominal	£m	3dp
Definition	Opening balance of structure and building allowance pool from previous year			
Processing rule	Input field			

Line 100	Structures & Buildings	%	2dp
Definition	Tax rate used for structure and buildings for the year		
Processing rule	Input field		

Line 101	IRE Opening Balance	Nominal	£m	3dp
Definition	Opening balance of infrastructure revenue expenditure from previous year			
Processing rule	Input field			

Line 102	IRE Additions	Nominal	£m	3dp
Definition	Assets which have been added in the year which are eligible for infrastructure revenue expenditure			
Processing rule	Input field			

Line 103	Assets Direct to IRE (Hardcoded)	Nominal	£m	3dp
Definition	Assets which can be directly attributed to infrastructure revenue expenditure			
Processing rule	Input field			

Line 104	DRE Opening Balance	Nominal	£m	3dp
Definition	Opening balance of depreciation revenue expenditure from previous year			
Processing rule	Input field			

Line 105	DRE Additions	Nominal	£m	3dp
Definition	Assets which have been added in the year which are eligible for depreciation revenue expenditure			
Processing rule	Input field			

Line 106	IRE Depreciation (pre 31/03/26)	Nominal	£m	3dp
Definition	Infrastructure revenue expenditure prior to March 2026			
Processing rule	Input field			

Line 107	DRE Depreciation (pre 31/03/26)	Nominal	£m	3dp
Definition	Depreciation revenue expenditure prior to March 2026			
Processing rule	Input field			

Line 108	IRE Asset Life		Years	2dp
Definition	How many useful years remain in assets which eligible as infrastructure revenue expenditure			
Processing rule	Input field			

Line 109	First Year		%	2dp
Definition	Percentage of assets in their first year of life acquired during the year			
Processing rule	Input field			

Line 110	DRE Asset Life		Years	2dp
Definition	How many useful years remain in assets which eligible as depreciation revenue expenditure			
Processing rule	Input field			

Line 111	First Year		%	2dp
Definition	Percentage of assets in their first year of life acquired during the year			
Processing rule	Input field			

Line 112	Disallowed Costs	Nominal	£m	3dp
Definition	Disallowed costs are costs which have incurred in year which cannot be deducted for tax purposes			
Processing rule	Input field			

Line 113	Tax Rate		%	2dp
Definition	Tax rate to be used in year			
Processing rule	Input field			

Line 114	Assumed Cash Balance	Nominal	£m	3dp
Definition	Assumed cash balance for the year			
Processing rule	Input field			

Revenue Group 3 (RG3)

Tariff Multipliers – Affordability

Line 115	Number of Properties with Capital Value ≤£70,000	Number	0dp
Definition	Total number of domestic properties subject to an affordability tariff for unmeasured water with a capital value of up to £70,000		
Processing rule	Input field		

Line 116	Number of Properties with Capital Value >£70,000 and ≤£100,000	Number	0dp
Definition	Total number of domestic properties subject to an affordability tariff for unmeasured water with a capital value of over £70,000 and up to £100,000		
Processing rule	Input field		

Line 117	Number of Properties with Capital Value >£100,000	Number	0dp
Definition	Total number of domestic properties subject to an affordability tariff for unmeasured water with a capital value of over £100,000		
Processing rule	Input field		

Void Properties

Line 118	Number of Void Properties	Number	0dp
Definition	Total number of void domestic properties exempt from unmeasured water charges		
Processing rule	Input field		

Revenue Group 4 (RG4)

Tariff Multipliers – Affordability

Line 119	Number of Properties with Capital Value ≤£70,000	Number	0dp
Definition	Total number of domestic properties subject to an affordability tariff for unmeasured sewerage with a capital value of up to £70,000		
Processing rule	Input field		

Line 120	Number of Properties with Capital Value >£70,000 and ≤£100,000	Number	0dp
Definition	Total number of domestic properties subject to an affordability tariff for unmeasured sewerage with a capital value of over £70,000 and up to £100,000		
Processing rule	Input field		

Line 121	Number of Properties with Capital Value >£100,000	Number	0dp
Definition	Total number of domestic properties subject to an affordability tariff for unmeasured sewerage with a capital value of over £100,000		
Processing rule	Input field		

Void Properties

Line 122	Number of Void Properties	Number	0dp
Definition	Total number of void domestic properties exempt from unmeasured sewerage charges		
Processing rule	Input field		

Revenue Group 7 (RG7)

Void Properties

Line 123	Number of Void Properties	Number	0dp
Definition	Total number of void domestic properties exempt from unmeasured water charges		
Processing rule	Input field		

Revenue Group 9 (RG9)

Tariff Multipliers – Supply Points

Line 124	Number of Discharge Points charged for Trade Effluent	Number	0dp
Definition	Number of discharge points that are charged for trade effluent		
Processing rule	Input field		

Tariff Multipliers – Standard Strength (Regional Strength)

Line 125	Settled Chemical Oxygen Demand (COD), O_s	mg/l	0dp
Definition	Standard strength of chemical oxygen demand in mg/l of the settled sewage		
Processing rule	Input field		

Line 126	Total Suspended Solids (SS)	mg/l	0dp
Definition	Standard strength of suspended solids in mg/l of crude sewage		
Processing rule	Input field		

Tariff Multipliers – Annual Volumes and Weighted Average Strengths

Line 127	Trade Effluent Weighted Average Strength (COD), O_t	mg/l	0dp
Definition	Weighted average COD concentration of trade effluent		
Processing rule	Input field		

Line 128	Trade Effluent Weighted Average Strength (SS), S_t	mg/l	0dp
Definition	Weighted average SS concentration of trade effluent		
Processing rule	Input field		

Line 129	Annual Chargeable Volume (excl. Large Users)	m³	0dp
Definition	Total volume of trade effluent subject to treatment charges (excluding large users)		
Processing rule	Input field		

Sewerage Surface Water Volumes

Line 130	Total Sewage Volume (Post-MUR, MLE)	m³	0dp
Definition	Total sewage volume for year (post MUR, MLE)		
Processing rule	Input field		

Line 131	Total Sewerage (Wastewater)	m³	0dp
Definition	Total volume of wastewater arriving at wastewater treatment works		
Processing rule	Input field		

Roads Drainage

Line 132	Total SWD Volume to Treatment (incl. Infiltration & Roads Drainage)	m³	0dp
Definition	Total Surface Water Drainage volume to treatment (including infiltration and Roads Drainage		
Processing rule	Input field		

Line 133	Total Roads Drainage (million m³ per annum)	m³	0dp
Definition	Total Volume of roads drainage entering drainage network		
Processing rule	Input field		

Line 134	Urban Combined Sewers	%	2dp
Definition	Percentage of roads drainage volume passing through combined sewers		
Processing rule	Input field		

Line 135	Urban Separate Sewers	%	2dp
Definition	Percentage of roads drainage volume passing through separate sewers		
Processing rule	Input field		

Revenue Group 10 (RG10)

Water Revenue – Other Charges

Line 136	Metering Services	Number	0dp
Definition	Revenue received in year from meter services charges		
Processing rule	Input field		

Line 137	Building Water	Number	0dp
Definition	Revenue received in year from building water charges		
Processing rule	Input field		

Line 138	Electricity Generation	Number	0dp
Definition	Revenue received in year from electricity generated charges		
Processing rule	Input field		

Line 139	Miscellaneous Charges (not included above)	Number	0dp
Definition	Revenue received in year from charges not listed above		
Processing rule	Input field		

Lock-up Garages

Line 140	Number of Lock-up Garages	Number	0dp
Definition	Number of Lock-up Garages		
Processing rule	Input field		

Other Revenue

Line 141	Number of Cattle Troughs	Number	0dp
Definition	Number of Cattle Troughs		
Processing rule	Input field		

Sewerage Revenue – Other Charges

Line 142	Metering Services (Sewerage)	Number	0dp
Definition	Revenue from sewerage meter testing		
Processing rule	Input field		

Line 143	Metering Services (Trade Effluent)	Number	0dp
Definition	Revenue from trade effluent meter testing		
Processing rule	Input field		

Line 144	Sewerage Inspection Fees	Number	0dp
Definition	Revenue in respect of connections to public sewers supervised by the company		
Processing rule	Input field		

Line 145	Tankered Waste Disposal Charges (excl. Trade Effluent Charges)	Number	0dp
Definition	Revenue from tankered waste disposal charges including septic tanks. This should exclude trade effluent charges.		
Processing rule	Input field		

Line 146	Electricity Generation	Number	0dp
Definition	Revenue received in year from electricity generated charges		
Processing rule	Input field		

Line 147	Miscellaneous Charges (not included above)	Number	0dp
Definition	Miscellaneous charges not included above		
Processing rule	Input field		

Over/Under-recovery

PC21 Revenue Over/Under-recovery

Line 148	Revenue Group 1: Domestic Measured Water	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 1			
Processing rule	Input field			

Line 149	Revenue Group 2: Domestic Measured Sewerage	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 2			
Processing rule	Input field			

Line 150	Revenue Group 3: Domestic Unmeasured Water	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 3			
Processing rule	Input field			

Line 151	Revenue Group 4: Domestic Unmeasured Sewerage	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 4			
Processing rule	Input field			

Line 152	Revenue Group 5: Non-Domestic Measured Water	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 5			
Processing rule	Input field			

Line 153	Revenue Group 6: Non-Domestic Measured Sewerage	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 6			
Processing rule	Input field			

Line 154	Revenue Group 7: Non-Domestic Unmeasured Water	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 7			
Processing rule	Input field			

Line 155	Revenue Group 8: Non-Domestic Unmeasured Sewerage	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 8			
Processing rule	Input field			

Line 156	Revenue Group 9: Trade Effluent	2025/26	£m	3dp
Definition	Over/under recovery of PC21 revenue for revenue group 9			
Processing rule	Input field			

Line 157	Total	2025/26	£m	3dp
Definition	Total over/under recovery of PC21 revenue			
Processing rule	Input field			

Public Expenditure

Resource Departmental Expenditure Limits (R-DEL)

Line 158	Non-Appointed Costs	Nominal	£m	3dp
Definition	Costs incurred during the year which are outside the scope of the price control			
Processing rule	Input field			

Line 159	Non-Appointed Income	Nominal	£m	3dp
Definition	Revenue which is outside of the price control received in the year			
Processing rule	Input field			

Line 160	PPP Costs (UK GAAP)	Nominal	£m	3dp
Definition	PPP costs in year as per UK GAAP guidelines			
Processing rule	Input field			

Line 161	Alpha Cash DEL	Nominal	£m	3dp
Definition	Alpha cash through R-DEL			
Processing rule	Input field			

Line 162	Non-Infrastructure Depreciation	Nominal	£m	3dp
Definition	Non-infrastructure depreciation expenditure in year			
Processing rule	Input field			

Line 163	Infrastructure Depreciation	Nominal	£m	3dp
Definition	Infrastructure depreciation expenditure in year			
Processing rule	Input field			

Line 164	NIWAL Depreciation Charge	Nominal	£m	3dp
Definition	NIWAL related depreciation charges in year			
Processing rule	Input field			

Line 165	Alpha Depreciation	Nominal	£m	3dp
Definition	Alpha related depreciation expenditure in year			
Processing rule	Input field			

Line 166	Amortisation of Capital Grants	Nominal	£m	3dp
Definition	Amortisation of capital grants for the year			
Processing rule	Input field			

Line 167	Amortisation of Deferred Credits	Nominal	£m	3dp
Definition	Amortisation of deferred credits for the year			
Processing rule	Input field			

Capital Departmental Expenditure Limits (C-DEL)

Line 168	Alpha PPP Maintenance	Nominal	£m	3dp
Definition	Capital maintenance component of on-balance sheet unitary charge.			
Processing rule	Input field			

Line 169	Residual Interest in Off-Balance Sheet	Nominal	£m	3dp
Definition	Residual interest component of off-balance sheet unitary charge			
Processing rule	Input field			

Cash In Cash Out (CICO)

Line 170	Interest payment	Nominal	£m	3dp
Definition	Interest payment in year			
Processing rule	Input field			

Line 171	Dividend payment	Nominal	£m	3dp
Definition	Dividend payment in year			
Processing rule	Input field			

2. Financial Model – Customer Versions

Non-Domestic Measured Water

Tariff Multipliers: Supply Pipe Size (Existing Customers)

Line 1	Up to 20mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of up to 20mm		
Processing rule	Input field		

Line 2	Over 20mm and up to 25mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 20mm and up to 25mm		
Processing rule	Input field		

Line 3	Over 25mm and up to 40mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 25mm and up to 40mm		
Processing rule	Input field		

Line 4	Over 40mm and up to 50mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 40mm and up to 50mm		
Processing rule	Input field		

Line 5	Over 50mm and up to 75mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 50mm and up to 75mm		
Processing rule	Input field		

Line 6	Over 75mm and up to 100mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 75mm and up to 100mm		
Processing rule	Input field		

Line 7	Over 100mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 100mm		
Processing rule	Input field		

Line 8	Total	Number	0dp
Definition	Total number of supply pipes to existing non-domestic measured water customers		
Processing rule	Calculated field		

Tariff Multipliers: Supply Pipe Size (New Customers)

Line 9	Up to 20mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of up to 20mm		
Processing rule	Input field		

Line 10	Over 20mm and up to 25mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 20mm and up to 25mm		
Processing rule	Input field		

Line 11	Over 25mm and up to 40mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 25mm and up to 40mm		
Processing rule	Input field		

Line 12	Over 40mm and up to 50mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 40mm and up to 50mm		
Processing rule	Input field		

Line 13	Over 50mm and up to 75mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 50mm and up to 75mm		
Processing rule	Input field		

Line 14	Over 75mm and up to 100mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 75mm and up to 100mm		
Processing rule	Input field		

Line 15	Over 100mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 100mm		
Processing rule	Input field		

Line 16	Total	Number	0dp
Definition	Total number of supply pipes to new non-domestic measured water customers		
Processing rule	Calculated field		

Tariff: Customer Volume

Line 17	Volume subject to Volumetric Charge (Existing Customers, excl. DAV)	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to existing customers (excluding Domestic Allowance Volume)		
Processing rule	Input field		

Line 18	Volume subject to Volumetric Charge (New Customers)	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to new customers		
Processing rule	Input field		

Line 19	Total volume	m³	0dp
Definition	Total volume of water subject to the volumetric tariff charged to customers		
Processing rule	Calculated field		

Domestic Allowance

Line 20	Domestic Allowance Volume	m³	0dp
Definition	Volume of water allowed for domestic purposes to non-domestic customers		
Processing rule	Input field		

Tariff Multipliers: Large User Tariff Volumes

Line 21	Annual Consumption between 0m³ and 100,000m³	m³	0dp
Definition	Annual consumption by large users between 0m³ and 100,000m³		
Processing rule	Input field		

Line 22	Annual Consumption between 100,000m³ and 250,000m³	m³	0dp
Definition	Annual consumption by large users between 100,000m³ and 250,000m³		
Processing rule	Input field		

Line 23	Annual Consumption between 250,000m³ and 500,000m³	m³	0dp
Definition	Annual consumption by large users between 250,000m³ and 500,000m³		
Processing rule	Input field		

Line 24	Annual Consumption over 500,000m³	m³	0dp
Definition	Annual consumption by large users over 500,000m³		
Processing rule	Input field		

Line 25	Total Large User annual consumption	m³	0dp
Definition	Total large annual consumption by large users		
Processing rule	Calculated field.		

Non-Domestic Measured Sewerage

Tariff Multipliers: Supply Pipe Size (Existing Customers)

Line 26	Up to 20mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of up to 20mm		
Processing rule	Input field		

Line 27	Over 20mm and up to 25mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 20mm and up to 25mm		
Processing rule	Input field		

Line 28	Over 25mm and up to 40mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 25mm and up to 40mm		
Processing rule	Input field		

Line 29	Over 40mm and up to 50mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 40mm and up to 50mm		
Processing rule	Input field		

Line 30	Over 50mm and up to 75mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 50mm and up to 75mm		
Processing rule	Input field		

Line 31	Over 75mm and up to 100mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 75mm and up to 100mm		
Processing rule	Input field		

Line 32	Over 100mm	Number	0dp
Definition	Standing charge for existing customers with a supply pipe diameter of over 100mm		
Processing rule	Input field		

Line 33	Total	Number	0dp
Definition	Total standing charge for existing customers		
Processing rule	Calculated		

Tariff Multipliers: Supply Pipe Size (New Customers)

Line 34	Up to 20mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of up to 20mm		
Processing rule	Input field		

Line 35	Over 20mm and up to 25mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 20mm and up to 25mm		
Processing rule	Input field		

Line 36	Over 25mm and up to 40mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 25mm and up to 40mm		
Processing rule	Input field		

Line 37	Over 40mm and up to 50mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 40mm and up to 50mm		
Processing rule	Input field		

Line 38	Over 50mm and up to 75mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 50mm and up to 75mm		
Processing rule	Input field		

Line 39	Over 75mm and up to 100mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 75mm and up to 100mm		
Processing rule	Input field		

Line 40	Over 100mm	Number	0dp
Definition	Standing charge for new customers with a supply pipe diameter of over 100mm		
Processing rule	Input field		

Line 41	Total	Number	0dp
Definition	Total standing charge tariffs for new customers		
Processing rule	Calculated field		

Tariff: Customer Volume

Line 42	Volume subject to Volumetric Charge (Existing Customers, excl. DAV)	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to existing customers (excluding Domestic Allowance Volume)		
Processing rule	Input field		

Line 43	Volume subject to Volumetric Charge (New Customers)	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to new customers		
Processing rule	Input field		

Line 44	Total Volume	m³	0dp
Definition	Total volume of water subject to the volumetric tariff charged to new and existing customers		
Processing rule	Calculated field		

Domestic Allowance

Line 45	Domestic Allowance Volume	m³	0dp
Definition	Volume of water allowed for domestic purposes to non-domestic customers		
Processing rule	Input field		

Tariff Multipliers: Large User Tariff Volumes

Line 46	Annual Consumption between 0m³ and 100,000m³	m³	0dp
Definition	Annual consumption by large users between 0m³ and 100,000m³		
Processing rule	Input field		

Line 47	Annual Consumption between 100,000m³ and 250,000m³	m³	0dp
Definition	Annual consumption by large users between 100,000m³ and 250,000m³		
Processing rule	Input field		

Line 48	Annual Consumption between 250,000m³ and 500,000m³	m³	0dp
Definition	Annual consumption by large users between 250,000m³ and 500,000m³		
Processing rule	Input field		

Line 49	Annual Consumption over 500,000m³	m³	0dp
Definition	Annual consumption by large users over 500,000m³		
Processing rule	Input field		

Line 50	Total large user annual consumption m³	m³	0dp
Definition	Total consumption for large users.		
Processing rule	Calculated field		

Non-Domestic Unmeasured Water

Tariff Multipliers: Standard

Line 51	Total Number of Billed Properties	Number	0dp
Definition	Total number of non-domestic properties billed for unmeasured water		
Processing rule	Input field		

Line 52	Number of Billed Properties subject to Separate Standing Charge	Number	0dp
Definition	Total number of standard non-domestic customer properties subject to a separate variable charge for unmeasured water, i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input field		

Line 53	Number of £1,000 Capital Value Unit Charges less than Capped Value	Number	0dp
Definition	Number of £1,000 Capital Value Units (non-domestic) subject to a variable charge for unmeasured water, which results in a combined standing and variable charge below the capped value		
Processing rule	Input field		

Line 54	Number of Billed Properties at Capped Level	Number	0dp
Definition	Number of standard non-domestic customer properties subject to a capped charge for unmeasured water		
Processing rule	Input field		

Domestic Unmeasured Water

Tariff Multipliers: Standard

Line 55	Total Number of Billed Properties	Number	0dp
Definition	Total number of domestic properties billed for unmeasured water		
Processing rule	Input field		

Line 56	Number of Billed Properties subject to Separate Standing Charge	Number	0dp
Definition	Total number of standard domestic customer properties subject to a separate variable charge for unmeasured water, i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input field		

Line 57	Number of £1,000 Capital Value Unit Charges less than Capped Value	Number	0dp
Definition	Number of £1,000 Capital Value Units (domestic) subject to a variable charge for unmeasured water, which results in a combined standing and variable charge below the capped value		
Processing rule	Input field		

Line 58	Number of Billed Properties at Capped Level	Number	0dp
Definition	Number of standard domestic customer properties subject to a capped charge for unmeasured water		
Processing rule	Input field		

Non-Domestic Unmeasured Sewerage

Tariff Multipliers: Standard

Line 59	Total Number of Billed Properties	Number	0dp
Definition	Total number of non-domestic properties billed for unmeasured sewerage		
Processing rule	Input field		

Line 60	Number of Billed Properties subject to Separate Standing Charge	Number	0dp
Definition	Total number of standard non-domestic customer properties subject to a separate variable charge for unmeasured sewerage, i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input field		

Line 61	Number of £1,000 Capital Value Unit Charges less than Capped Value	Number	0dp
Definition	Number of £1,000 Capital Value Units (non-domestic) subject to a variable charge for unmeasured sewerage, which results in a combined standing and variable charge below the capped value		
Processing rule	Input field		

Line 62	Number of Billed Properties at Capped Level	Number	0dp
Definition	Number of standard non-domestic customer properties subject to a capped charge for unmeasured sewerage		
Processing rule	Input field		

Domestic Unmeasured Sewerage

Tariff Multipliers: Standard

Line 63	Total Number of Billed Properties	Number	0dp
Definition	Total number of domestic properties billed for unmeasured sewerage		
Processing rule	Input field		

Line 64	Number of Billed Properties subject to Separate Standing Charge	Number	0dp
Definition	Total number of standard domestic customer properties subject to a separate variable charge for unmeasured sewerage, i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input field		

Line 65	Number of £1,000 Capital Value Unit Charges less than Capped Value	Number	0dp
Definition	Number of £1,000 Capital Value Units (domestic) subject to a variable charge for unmeasured sewerage, which results in a combined standing and variable charge below the capped value		
Processing rule	Input field		

Line 66	Number of Billed Properties at Capped Level	Number	0dp
Definition	Number of standard domestic customer properties subject to a capped charge for unmeasured sewerage		
Processing rule	Input field		

Trade Effluent

ABC

Line 67	Annual Chargeable Volume, excl. Large Users	m³	0dp
Definition	Total volume of trade effluent (excluding large users) subject to treatment charges		
Processing rule	Input field		

Line 68	Annual Chargeable Consumption (Large Users)	m³	0dp
Definition	Total volume of trade effluent (large users only) subject to treatment charges		
Processing rule	Input field		

Line 69	Annual Chargeable Consumption	m³	0dp
Definition	Total volume of trade effluent subject to treatment charges		
Processing rule	Calculated field		

Allocations

% Revenue Allocated to Revenue Groups (net of non-primary revenue)

Line 70	Revenue Group 1: Domestic Measured Water	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 1		
Processing rule	Input field		

Line 71	Revenue Group 2: Domestic Unmeasured Sewerage	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 2		
Processing rule	Input field		

Line 72	Revenue Group 3: Domestic Unmeasured Water	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 3		
Processing rule	Input field		

Line 73	Revenue Group 4: Domestic Unmeasured Sewerage	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 4		
Processing rule	Input field		

Line 74	Revenue Group 5: Non-Domestic Measured Water	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 5		
Processing rule	Input field		

Line 75	Revenue Group 6: Non-Domestic Measured Sewerage	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 6		
Processing rule	Input field		

Line 76	Revenue Group 7: Non-Domestic Unmeasured Water	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 7		
Processing rule	Input field		

Line 77	Revenue Group 8: Non-Domestic Unmeasured Sewerage	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 8		
Processing rule	Input field		

Line 78	Revenue Group 9: Trade Effluent	%	2dp
Definition	Proportion of revenue (excluding non-primary revenue) allocated to Revenue Group 9		
Processing rule	Input field		

Line 79	Total revenue	%	2dp
Definition	Total revenue from all revenue groups		
Processing rule	Calculated field		

3. Business Plan Table 5.1 – Charge Caps and Price Limits

Table 5.1 – Block A – Charge Caps (From Revenue Building Blocks)

Line 1	Charge Caps (from revenue building blocks) Tariff Basket 1: Measured Water	%	2dp
Definition	The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 1: Measured Water.		
Processing Rules	Input field		

Line 2	Charge Caps (from revenue building blocks) Tariff Basket 2: Measured Sewerage	%	2dp
Definition	The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 2: Measured Sewerage.		
Processing rule	Input field		

Line 3	Charge Caps (from revenue building blocks) Tariff Basket 3: Unmeasured Water	%	2dp
Definition	The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 3: Unmeasured water.		
Processing rule	Input field		

Line 4	Charge Caps (from revenue building blocks) Tariff Basket 4: Unmeasured Sewerage	%	2dp
Definition	The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 4: Unmeasured sewerage.		
Processing rule	Input field		

Line 5	Charge Caps (from revenue building blocks) Tariff Basket 5: Trade Effluent	%	2dp
Definition	The charge caps resulting from the revenue building blocks (unsmoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 5: Trade Effluent.		
Processing rule	Input field		

Table 5.1 – Block B – Charge Caps (Smoothed)

Line 6	Charge Caps (smoothed) Tariff Basket 1: Measured Water	%	2dp
Definition	The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 1: Measured Water. This version contains any 'smoothing' applied by NI Water (outline the rationale underlying the method used for smoothing in the commentary).		
Processing rule	Input field		

Line 7	Charge Caps (smoothed) Tariff Basket 2: Measured Sewerage	%	2dp
Definition	The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 2: Measured Sewerage. This version contains any 'smoothing' applied by NI Water (outline the rationale underlying the method used for smoothing in the commentary).		
Processing rule	Input field		

Line 8	Charge Caps (smoothed) Tariff Basket 3: Unmeasured Water	%	2dp
Definition	The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 3: Unmeasured Water. This version contains any 'smoothing' applied by NI Water (outline the rationale underlying the method used for smoothing in the commentary).		
Processing rule	Input field		

Line 9	Charge Caps (smoothed) Tariff Basket 4: Unmeasured Sewerage	%	2dp
Definition	The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 4: Unmeasured Sewerage. This version contains any 'smoothing' applied by NI Water (outline the rationale underlying the method used for smoothing in the commentary).		
Processing rule	Input field		

Line 10	Charge Caps (smoothed) Tariff Basket 5: Trade Effluent	%	2dp
Definition	The charge caps resulting from the revenue building blocks (smoothed) approach to charge cap setting in the financial model, applicable to Tariff Basket 5: Trade Effluent. This version contains any 'smoothing' applied by NI Water (outline the rationale underlying the method used for smoothing in the commentary).		
Processing rule	Input field		

Table 5.1 – Block C – Price Limits

Line 11	Proposed Price Limit 'K'	%	2dp
Definition	Adjustment factor, K, for each year. This should be consistent with the principle that the same rates of return on regulatory capital values are earned by each service, if appropriate.		
Processing rule	Input field		

Line 12	Water Service Indicative 'K'	%	2dp
Definition	Adjustment factor, K, for water service for each year. This indicative K should be determined on the principle that the same rates of return on regulatory capital values are earned by each service, if appropriate.		
Processing rule	Input field		

Line 13	Sewerage Service Indicative 'K'	%	2dp
Definition	Adjustment factor, K, for sewerage service for each year. This indicative K should be determined on the principle that the same rates of return on regulatory capital values are earned by each service, if appropriate.		
Processing rule	Input field		

Table 5.1 – Block D – Infrastructure Charge Limits

Line 14	Proposed infrastructure charge limit – water service	£	3dp
Definition	The proposed standard infrastructure charge which will be applied to the number of new household connections to generate total revenues from infrastructure charges		
Processing rule	Input field		

Line 15	Proposed infrastructure charge limit – sewerage service	£	3dp
Definition	The proposed standard infrastructure charge which will be applied to the number of new household connections to generate total revenues from infrastructure charges		
Processing rule	Input field		

4. Business Plan Table 5.2 – Business Plan to Public Expenditure Reconciliation

Table 5.2 – Block A – Operating Costs per Financial Model

Line 1	Operating Costs	£m	3dp
Definition	Operating costs as per the financial model		
Processing rule	Input field Input as a positive number. This should be equal to Calculations Line 3 of the Financial Model.		

Line 2	PPP Operating Costs	£m	3dp
Definition	PPP operating costs as per the financial model		
Processing rule	Input field Input as a positive number. This should be equal to Calculations Line 6 of the Financial Model		

Line 3	PPP Interest	£m	3dp
Definition	This should be the element of PPP unitary charge which relates to PPP interest charges		
Processing rule	Input field Input as a positive number. This should be equal to Calculations Line 170 of the Financial Model		

Line 4	Unregulated Costs	£m	3dp
Definition	This relates to the costs associated with unregulated activities. NI Water should additionally document any assumptions made.		
Processing rule	Input field		

Line 5	Total	£	3dp
Definition	Total operating costs per financial model		
Processing rule	Calculated field- calculated as the sum of lines 1-4 inclusive		

Table 5.2 – Block B – Additions

Line 6	Depreciation	£m	3dp
Definition	Depreciation charge for the year		
Processing rule	Input field Input as a positive number. This should be equal to Calculations Line 24 of the Financial Model		

Line 7	Infrastructure Renewals Charge	£m	3dp
Definition	Infrastructure Renewals Charge for the year		
Processing rule	Input field Input as a positive number. This should be equal to Calculations Line 89 of the Financial Model		

Line 8	PPP amortisation	£m	3dp
Definition	PPP amortisation for the year		
Processing rule	Input field Input as a positive number. This should be equal to Calculations Line 217 of the Financial Model		

Line 9	Amortisation of deferred income	£m	3dp
Definition	Amortisation of deferred income for the year		
Processing rule	Input field Input as a negative number. This should be equal to Calculations Line 362 of the Financial Model		

Line 10	Profit/ loss on disposal	£m	3dp
Definition	Profit or loss on disposal of assets		
Processing rule	Input: enter as a positive/ negative number as required. This should be equal to Calculations Line 75 of the Financial Model		

Line 11a-	IFRS capex to opex adjustment	£m	3dp
Definition	Adjustments to be made to opex because of International Financial Reporting Standards which requires capex to be classified as opex		
Processing rule	Input field (positive number)		

Line 11b-	Infrastructure Depreciation adjustment	£m	3dp
Definition	Adjustments to be made to infrastructure depreciation		
Processing rule	Input field (positive number		

Line 11c-	Utilisation of Provisions adjustment	£m	3dp
Definition	Adjustments to be made to utilisation of provisions		
Processing rule	Input field (positive number		

Line 11d-h	Other adjustments	£m	3dp
Definition	Any other additions to be made to operating costs. NI Water should complete lines 11d-h as required and include amount and line description of positive adjustment to operating costs.		
Processing rule	Input field (positive number		

Line 12	Total additions	£m	3dp
Definition	Total of additions to operating costs stated in line 5.		
Processing rule	Calculated field- calculated as the sum of lines 6-11h inclusive		

Table 5.2 – Block C – Deductions

Line 13	Non subsidy income	£m	3dp
Definition	Income received from directly charged customers for services provided by NI Water for regulated activities		
Processing rule	Input field Input as positive number. This should equate to: (((RG5 L61 – RG5 L57) + (RG6 L61 – RG6 L57) + (Charge Cap Workings L5/2) *1,000,000) + ((Charge Cap Workings L8/2) *1,000,000) + RG9 L21 + RG10 L30 + RG10 Line 59)/1,000,000). Where the value for this line does not equate to the value calculated using this formula, NI Water should provide the reasons for any deviation.		

Line 14	Unregulated income	£m	3dp
Definition	Income received in relation to unregulated activities		
Processing rule	Input field (positive number)		

Line 15a-h	Other adjustments	£m	3dp
Definition	Any other deductions to be made to operating costs. NI Water should complete lines 15a-h as required and include amount and line description of negative adjustment to operating costs. This could potentially include adjustments due to IFRS.		
Processing rule	Input field (positive number)		

Line 16	Total deductions	£m	3dp
Definition	Total of deductions to be made to operating costs stated in line 5.		
Processing rule	Calculated field- calculated as sum of lines 13-15h inclusive		

Table 5.2 – Block D – Total

Line 17	Total	£m	3dp
Definition	Total adjusted opex for financial year.		
Processing rule	Calculated field- calculated as line 5 + line 12 – line 16.		

5. Business Plan Table 5.3 – Additional Information - Financial Modelling

Table 5.3 – Block A – Non-Infrastructure Asset Additions (Enhancement) - Water (excl. PPP)

Line 1	Very Short	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as water, and excluding PPP, with an asset life of 0 to 5 years.		
Processing rule	Input field		

Line 2	Short	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as water, and excluding PPP, with an asset life of 6 to 15 years		
Processing rule	Input field		

Line 3	Medium	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as water, and excluding PPP, with an asset life of 16 to 30 years		
Processing rule	Input field		

Line 4	Medium Long	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as water, and excluding PPP, with an asset life of 31 to 50 years		
Processing rule	Input field		

Line 5	Long	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as water, and excluding PPP, with an asset life of over 50 years		
Processing rule	Input field		

Line 6	Land	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) relating to land and categorised as water, excluding PPP, with an infinite life		
Processing rule	Input field		

Line 7	Land Disposals	£m	3dp
Definition	Non-infrastructure asset disposals (enhancement) categorised as water, and excluding PPP, with an infinite life		
Processing rule	Input field (negative number)		

Line 8	Total	£m	3dp
Definition	Total non-infrastructure asset additions (enhancement) categorised as water, and excluding PPP.		
Processing rule	Calculated field- calculated as sum of lines 1-7		

Table 5.3 – Block B – Non-Infrastructure Asset Additions (Enhancement) - Sewerage (excl. PPP)

Line 9	Very Short	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as sewerage, and excluding PPP, with an asset life of 0 to 5 years.		
Processing rule	Input field		

Line 10	Short	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as sewerage, and excluding PPP, with an asset life of 6 to 15 years		
Processing rule	Input field		

Line 11	Medium	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as sewerage, and excluding PPP, with an asset life of 16 to 30 years		
Processing rule	Input field		

Line 12	Medium Long	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as sewerage, and excluding PPP, with an asset life of 31 to 50 years		
Processing rule	Input field		

Line 13	Long	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) categorised as sewerage, and excluding PPP, with an asset life of over 50 years		
Processing rule	Input field		

Line 14	Land	£m	3dp
Definition	Non-infrastructure asset additions (enhancement) relating to land and categorised as sewerage, excluding PPP, with an infinite life		
Processing rule	Input field		

Line 15	Land Disposals	£m	3dp
Definition	Non-infrastructure t asset disposals (enhancement) categorised as sewerage, and excluding PPP, with an infinite life		
Processing rule	Input field (negative number)		

Line 16	Total	£m	3dp
Definition	Total non-infrastructure asset additions (enhancement) categorised as sewerage, and excluding PPP.		
Processing rule	Calculated field- calculated as sum of lines 9-15		

Table 5.3 – Block C – Non-Infrastructure Asset Additions (Base) - Water (excl. PPP)

Line 17	Very Short	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as water, and excluding PPP, with an asset life of 0 to 5 years.		
Processing rule	Input field		

Line 18	Short	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as water, and excluding PPP, with an asset life of 6 to 15 years		
Processing rule	Input field		

Line 19	Medium	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as water, and excluding PPP, with an asset life of 16 to 30 years		
Processing rule	Input field		

Line 20	Medium Long	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as water, and excluding PPP, with an asset life of 31 to 50 years		
Processing rule	Input field		

Line 21	Long	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as water, and excluding PPP, with an asset life of over 50 years		
Processing rule	Input field		

Line 22	Total	£m	3dp
Definition	Total non-infrastructure asset additions (base) categorised as water, and excluding PPP		
Processing rule	Calculated field- calculated as sum of lines 17-21		

Table 5.3 – Block D – Non-Infrastructure Asset Additions (Base) - Sewerage (excl. PPP)

Line 23	Very Short	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as sewerage, and excluding PPP, with an asset life of 0 to 5 years.		
Processing rule	Input field		

Line 24	Short	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as sewerage, and excluding PPP, with an asset life of 6 to 15 years		
Processing rule	Input field		

Line 25	Medium	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as sewerage, and excluding PPP, with an asset life of 16 to 30 years		
Processing rule	Input field		

Line 26	Medium Long	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as sewerage, and excluding PPP, with an asset life of 31 to 50 years		
Processing rule	Input field		

Line 27	Long	£m	3dp
Definition	Non-infrastructure asset additions (base) categorised as sewerage, and excluding PPP, with an asset life of over 50 years		
Processing rule	Input field		

Line 28	Total	£m	3dp
Definition	Total non-infrastructure asset additions (base) categorised as sewerage, and excluding PPP.		
Processing rule	Calculated field- calculated as sum of lines 23-27		

Table 5.3 – Block E – CICO

Line 29	Interest Payments	£m	3dp
Definition	Interest paid in the year		
Processing rule	Input field		

Line 30	Dividend Payments	£m	3dp
Definition	Dividend paid in year		
Processing rule	Input field		

6. Table 5.4 – Forecasts Of New Connections and Metering Programmes

Table 5.4 – Block A – Water Service – Properties Connected During the Year

Line 1	Household properties connected to the water main during the year.	nr	0dp
Definition	The number of new household properties added or forecast for each year within the company's area of supply. The number submitted in this table should align with the number submitted under the capital expenditure programme submission.		
Processing rule	Input.		

Line 2	Non-Household properties connected to the water main during the year.	nr	0dp
Definition	The number of new non household properties added or forecast for each year within the company's area of supply. The number submitted in this table should align with the number submitted under the capital expenditure programme submission.		
Processing rule	Input.		

Table 5.4 – Block B – Metering Programme

Line 3	Number of Household meters during the year.	nr	0dp
Definition	Number of household meters installed and charged on or forecast to be installed and charged on in each year. The number submitted in this table should align with the number submitted under the capital expenditure programme submission.		
Processing rule	Input.		

Line 4	Number of Non-Household meters during the year.	nr	0dp
Definition	Number of non-household meters installed and charged on or forecast to be installed and charged on in each year. The number submitted in this table should align with the number submitted under the capital expenditure programme submission.		
Processing rule	Input.		

Table 5.4 – Block C – Sewerage Service- Properties Connected During the Year

Line 5	Household properties connected to sewers during the year.	nr	0dp
Definition	The number of new household properties added or forecast to be added to the sewerage system for each year within the company's area of supply. The number submitted in this table should align with the number submitted under the capital expenditure programme submission.		
Processing rule	Input.		

Line 6	Non-Household properties connected to sewers during the year.	nr	0dp
Definition	The number of new non household properties added or forecast to be added to the sewerage system for each year within the company's area of supply. The number submitted in this table should align with the number submitted under the capital expenditure programme submission.		
Processing rule	Input.		

7. Business Plan Table 5.5 – Third-party Contributions for Water and Sewerage Service

Table 5.5 – Block A – Water – Third-party Contributions

Line 1	Infrastructure charges	£	3dp
Definition	Total revenue from water infrastructure charges		
Processing rule	Input field		

Line 2	Service connection charges	£	3dp
Definition	Total revenue from water connection charges		
Processing rule	Input field		

Line 3	Reconnection charges	£	3dp
Definition	Revenue from water reconnections/disconnections		
Processing rule	Input field		

Line 4	Requisitions (Reasonable Cost Allowance)	£	3dp
Definition	Revenue from requisitions of water mains		
Processing rule	Input field		

Line 5	Diversion of a water main	£	3dp
Definition	Revenue from diversion of water-mains		
Processing rule	Input field		

Line 6	Other third-party contributions (Water)	£	3dp
Definition	Revenue from other third-party contributions not included in lines 1-5		
Processing rule	Input field		

Line 7	Total third-party contributions- water.	£	3dp
Definition	Total revenue from third-party contributions for water.		
Processing rule	Calculated field- calculated as sum of lines 1-6 inclusive		

Table 5.5 – Block B – Sewerage – Third-party Contributions

Line 8	Infrastructure charges	£	3dp
Definition	Total revenue from sewerage infrastructure charges		
Processing rule	Input field		

Line 9	Service connection charges	£	3dp
Definition	Total revenue from sewerage connection charges		
Processing rule	Input field		

Line 10	Requisitions (Reasonable Cost Allowance)	£	3dp
Definition	Revenue from requisitions of sewers		
Processing rule	Input field		

Line 11	Sewers for adoption	£	3dp
Definition	Revenue from all fees and charges in respect of sewers for adoption		
Processing rule	Input field		

Line 12	Building over or near a sewer	£	3dp
Definition	Revenue from all fees and charges in respect of building over or near a sewer		
Processing rule	Input field		

Line 13	Other third-party contributions-sewerage	£	3dp
Definition	Revenue from other third-party contributions not included in lines 8-12		
Processing rule	Input field		

Line 14	Total third-party contributions- sewerage.	£	3dp
Definition	Total revenue from third-party contributions for sewerage.		
Processing rule	Calculated field- calculated as sum of lines 8-13 inclusive		

8. Business Plan Table 5.6 –Additional Information – Unmetered Water and Sewage Volumes

Table 5.6 – Block A – Non-Household Unmetered Water Volumes

Line 1	Total water delivered - non-household unmetered customers	m³	0dp
Definition	Total water delivered to non-household unmetered customer group		
Processing rule	Input field		

Line 2	Adjustments	m³	0dp
Definition	Adjustments made to total water delivered to unmetered non household customers – e.g. meter under-registration, supply pipe leakage, etc. NI Water to additionally provide additional explanation within the commentary to provide a breakdown of adjustments made, their basis and any underlying assumptions made.		
Processing rule	Input field		

Line 3	Total adjusted water volume delivered to non-household unmetered customers	m³	0dp
Definition	Total water volume delivered to non-household unmetered customers after application of relevant adjustments.		
Processing rule	Calculated field– calculated as line 1 minus line 2		

Table 5.6 – Block B – Non-Household Unmetered Sewage Volumes

Line 4	Total sewerage volume collected- non-household unmetered customers	m³	0dp
Definition	Total sewage collected from non-household unmetered customer group		
Processing rule	Input field		

Line 5	Adjustments	m³	0dp
Definition	Adjustments made to total sewage collected from unmetered non household customers. NI Water to additionally provide additional explanation within the commentary to provide a breakdown of adjustments made, their basis and any underlying assumptions made.		
Processing rule	Input field		

Line 6	Total adjusted sewage volume collected from non-household unmetered customers	m³	0dp
Definition	Total sewage volume collected from non-household unmetered customers after application of relevant adjustments.		
Processing rule	Calculated field– calculated as line 4 minus line 5.		

Table 5.6 – Block C – Household Unmetered Water Volumes

Line 7	Total water delivered - household unmetered customers	m³	0dp
Definition	Total water delivered to household unmetered customer group		
Processing rule	Input field		

Line 8	Adjustments	m³	0dp
Definition	Adjustments made to total water delivered to unmetered household customers – e.g. meter under-registration, supply pipe leakage, etc. NI Water to additionally provide additional explanation within the commentary to provide a breakdown of adjustments made, their basis and any underlying assumptions made.		
Processing rule	Input field		

Line 9	Total adjusted water volume delivered to household unmetered customers	m³	0dp
Definition	Total water volume delivered to household unmetered customers after application of relevant adjustments.		
Processing rule	Calculated field– calculated as line 7 minus line 8		

Table 5.6 – Block D – Household Unmetered Sewage Volumes

Line 10	Total sewerage volume collected- household unmetered customers	m³	0dp
Definition	Total sewage collected from household unmetered customer group		
Processing rule	Input field		

Line 11	Adjustments	m³	0dp
Definition	Adjustments made to total sewage collected from unmetered household customers. NI Water to additionally provide additional explanation within the commentary to provide a breakdown of adjustments made, their basis and any underlying assumptions made.		
Processing rule	Input field		

Line 12	Total adjusted sewage volume collected from household unmetered customers	m³	0dp
Definition	Total sewage volume collected from household unmetered customers after application of relevant adjustments.		
Processing rule	Calculated field– calculated as line 10 minus line 11		

9. Business Plan Table 5.7 –Additional Information – Large Users

Table 5.7 – Block A – Water Large Users

Line 1	No of large user water customers with consumption in the 0-100,000m³ band	nr	0dp
Definition	Total number of large user water customers with water consumption levels in the range of 0-100,000m³ each		
Processing rule	Input field		

Line 2	No of large user water customers with consumption in the 100,000m³-250,000m³ band	nr	0dp
Definition	Total number of large user water customers with water consumption levels in the range of 100,000m³ -250,000m³ each		
Processing rule	Input field		

Line 3	No of large user water customers with consumption in the 250,000m³-500,000m³ band	nr	0dp
Definition	Total number of large user water customers with water consumption levels in the range of 250,000m³ -500,000m³ each		
Processing rule	Input field		

Line 4	No of large user water customers with consumption > 500,000m³	nr	0dp
Definition	Total number of large user water customers with water consumption levels in the > 500,000m³ each		
Processing rule	Input field		

Line 5	Total number of large user water customers.	nr	0dp
Definition	Total number of large user customers for water service.		
Processing rule	Calculated field– calculated as sum of lines 1-4.		

Table 5.7 – Block B – Sewerage Large Users

Line 6	No of large user sewage customers with sewage volumes in the 0 -100,000m³ band	nr	0dp
Definition	Total number of large user sewage customers with sewage volumes in the range of 0- 100,000m³ each		
Processing rule	Input field		

Line 7	No of large user sewage customers with sewage volumes in the 100,000m³ - 250,000m³ band	nr	0dp
Definition	Total number of large user sewage customers with sewage volumes in the range of 100,000m³ -250,000m³ each		
Processing rule	Input field		

Line 8	No of large user sewage customers with sewage volumes in the 250,000m³ - 500,000m³ band	nr	0dp
Definition	Total number of large user sewage customers with sewage volumes in the range of 250,000m³ -500,000m³ each		
Processing rule	Input field		

Line 9	No of large user sewage customers with sewage volumes > 500,000m³ band	nr	0dp
Definition	Total number of large user sewage customers with sewage volumes in the > 500,000m³ range		
Processing rule	Input field		

Line 10	Total number of large user sewage customers.	nr	0dp
Definition	Total number of large users for sewerage service.		
Processing rule	Calculated field – calculated as sum of lines 6-9.		

Table 5.7 – Block C – Trade effluent Large Users

Line 11	Total number of trade effluent large users	nr	0dp
Definition	Total number of large users for trade effluent		
Processing rule	Input field		

Line 12	Total annual chargeable volume for large user trade effluent customers	m³	0dp
Definition	Total annual chargeable volume for large user trade effluent customers for year		
Processing rule	Input field		

Line 13	Total revenue for large user trade effluent customers.	£	3dp
Definition	Total revenue for large user trade effluent customers for year.		
Processing rule	Calculated field- equal to line 11 x line 12 Where this calculation does not equate to the large user trade effluent revenue, NI Water should provide a detailed explanation within the supporting commentary document.		

10. Business Plan Table 5.8 – Additional Information – Miscellaneous and Unregulated Income

Table 5.8 – Block A – Miscellaneous Charges – Water

Line 1	Rechargeable works income	£	3dp
Definition	Income received from rechargeable works for the year		
Processing rule	Input field		

Line 2	Connection charges	£	3dp
Definition	Income received from connection charges for the year		
Processing rule	Input field		

Line 3	Service mark-ups	£	3dp
Definition	Income received from service mark-ups for the year		
Processing rule	Input field		

Line 4	Pre-development checks	£	3dp
Definition	Income received from pre-development checks for the year		
Processing rule	Input field		

Line 5	Network capacity checks.	£	3dp
Definition	Income received from network capacity checks for the year		
Processing rule	Input field		

Line 6	Requisition of watermains extensions – application fee	£	3dp
Definition	Income received from application fees for requisition of watermains extensions for the year		
Processing rule	Input field		

Line 7	Requisition of mains to housing – application fee	£	3dp
Definition	Income received from application fees for requisition of mains to housing for the year		
Processing rule	Input field		

Line 8	Pressure test mains	£	3dp
Definition	Income received from pressure test mains for the year		
Processing rule	Input field		

Line 9	Portable standpipe hire	£	3dp
Definition	Income received from portable standpipe hire for the year		
Processing rule	Input field		

Line 10	Watermains design.	£	3dp
Definition	Income received from watermains design for the year		
Processing rule	Input field		

Line 10a	Self-lay mains	£	3dp
Definition	Income received from self-lay mains for the year.		
Processing rule	Input field		

Line 11	Other miscellaneous income	£	3dp
Definition	Income received from other miscellaneous water income for the year		
Processing rule	Input field		

Line 12	Total miscellaneous regulated charges – water.	£	3dp
Definition	Total income received for regulated miscellaneous water charges for the year.		
Processing rule	Calculated field – calculated as sum of lines 1-11. (This should equate to RG10 Line 4 of the financial model; however, please provide a reconciliation if line 12 does not equal RG10 Line 4.)		

Table 5.8 – Block B – Miscellaneous Charges – Sewerage

Line 13	Odour assessment – application fees	£	3dp
Definition	Income received from application fees for odour assessment for the year		
Processing rule	Input field		

Line 14	Odour assessment – consultancy fees.	£	3dp
Definition	Income received from consultancy fees for odour assessment for the yea		
Processing rule	Input field		

Line 15	Building over or near sewers (<300mm) – application fee	£	3dp
Definition	Income received from application fees for building over or near sewers (<300mm) for the year		
Processing rule	Input field		

Line 16	Building over or near sewers (>=300mm) – application fee	£	3dp
Definition	Income received from building over or near sewers (>=300mm) for the year		
Processing rule	Input field		

Line 17	Realignment of sewers – inspection fee	£	3dp
Definition	Income received from inspection fees for realignment of sewers for the year		
Processing rule	Input field		

Line 18	Requisition of sewer extensions – application fee	£	3dp
Definition	Income received from application fees for requisition of sewer extensions for the year		
Processing rule	Input field		

Line 19	Rechargeable works	£	3dp
Definition	Income received from rechargeable works for the year (sewerage)		
Processing rule	Input field		

Line 20	Other miscellaneous income – sewerage	£	3dp
Definition	Income received from other miscellaneous sewerage income for the year		
Processing rule	Input field		

Line 21	Total miscellaneous charges – sewerage.	£	3dp
Definition	Total income received for regulated miscellaneous sewerage charges for the year.		
Processing rule	Calculated field – calculated as sum of lines 13-20 (This should equate to RG10 Line 36 of the financial model; however, please provide a reconciliation if line 21 does not equal RG10 Line 36.).		

Table 5.8 – Block C – Unregulated Income

Line 22	Septic tank subsidy	£	3dp
Definition	Total income received for septic tank emptying for the year		
Processing rule	Input field		

Line 23	Vehicle maintenance income	£	3dp
Definition	Total income received for vehicle maintenance for the year		
Processing rule	Input field		

Line 24	Rents income	£	3dp
Definition	Total income received for rent charges for the year		
Processing rule	Input field		

Line 25	Fishing rights income	£	3dp
Definition	Total income received for fishing rights charges for the year		
Processing rule	Input field		

Line 26	Admission charges	£	3dp
Definition	Total income received for admission charges for the year		
Processing rule	Input field		

Line 27	Aerial site income	£	3dp
Definition	Total income received for aerial site charges for the year		
Processing rule	Input field		

Line 28	Cryptosporidium testing	£	3dp
Definition	Total income received for cryptosporidium testing for the year		
Processing rule	Input field		

Line 29	Other unregulated income	£	3dp
Definition	Income received from other unregulated income streams for the year		
Processing rule	Input field		

Line 30	Total unregulated income.	£	3dp
Definition	Total income received for unregulated charges for the year.		
Processing rule	Calculated field – calculated as sum of lines 22-29.		

11. Glossary

Acronym	Definition
BIP	Business Improvement Programme
CICO	Cash In Cash Out
CPIH	Consumer Price Index with Housing costs
DEL	Departmental Expenditure Limit
DRE	Depreciation Revenue Expenditure
ECA	Enhanced Capital Allowance
GAAP	Generally Acceptable Accountable Principles
IRE	Infrastructure Revenue Expenditure
MLE	Maximum Likelihood Estimation
MUR	Meter Under-Registration
NIWAL	Northern Ireland Water Alpha Limited
PC21	Price Control 21
PC28	Price Control 28
PPP	Public-Private Partnership
RCV	Regulatory Capital Value
RPI	Retail Prices Index
SWD	Surface Water Drainage
VER	Voluntary Early Retirement
WACC	Weighted Average Cost of Capital