PC21 Information Requirements
Chapter 5 – Additional Financial Tables
Annex 5A – Definitions
Issued 15 March 2019 – Version 02

Contents

Table T21 – Customer Base: Non Tariff Basket 139

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 rule	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.	£	2dp
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.		

Line 15	Proposed infrastructure charge limit – sewerage service	£	2dp
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.		

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 Sheet P11 Line 4 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 Sheet O1 Line 3 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 Sheet A5 Line 8a 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	£m	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 Sheet O1 Line 4 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 Sheet O1 Line 5 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 Sheet O1 Line 6 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 Sheet O1 Line 7 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 Sheet O1 Line 8 of the Financial Model.		

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

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

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

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

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: ((T3 L61 - T3 L57) + (T7 L61- T7 L57) + ((T23 L5/2)*1,000,000)) + ((T23 L8/2)*1,000,000)) + T17 L20 + T21 L30 + T21 Line 60)/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 (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 (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: 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.		

Table 5.3 – Forecasts Of New Connections And Metering Programmes

Table 5.3 – 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 5.3 – 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 5.3 – 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.		

Table 5.4 – Third party Contributions for Water And Sewerage Service

Table 5.4 – Block A – Water – Third Party Contributions

Line 1	Infrastructure charges.	£	0dp
Definition	Total revenue from water infrastructure charges.		
Processing rule	Input.		

Line 2	Service connection charges.	£	0dp
Definition	Total revenue from water connection charges.		
Processing rule	Input.		

Line 3	Reconnection charges.	£	0dp
Definition	Revenue from water reconnections/disconnections.		
Processing rule	Input.		

Line 4	Requisitions (Reasonable Cost Allowance).	£	0dp
Definition	Revenue from requisitions of water mains.		
Processing rule	Input.		

Line 5	Diversion of a water-main.	£	0dp
Definition	Revenue from diversion of water-mains.		
Processing rule	Input.		

Line 6	Other third party contributions-water.	£	0dp
Definition	Revenue from other third party contributions not included in lines 1-5.		
Processing rule	Input.		

Line 7	Total third party contributions- water.	£	0dp
Definition	Total revenue from third party contributions for water.		
Processing rule	Calculated as sum of lines 1-6 inclusive.		

Table 5.4 – Block B – Sewerage – Third Party Contributions

Line 8	Infrastructure charges.	£	0dp
Definition	Total revenue from sewerage infrastructure charges.		
Processing rule	Input.		

Line 9	Service connection charges.	£	0dp
Definition	Total revenue from sewerage connection charges.		
Processing rule	Input.		

Line 10	Requisitions (Reasonable Cost Allowance).	£	0dp
Definition	Revenue from requisitions of sewers.		
Processing rule	Input.		

Line 11	Sewers for adoption.	£	0dp
Definition	Revenue from all fees and charges in respect of sewers for adoption.		
Processing rule	Input.		

Line 12	Building over or near a sewer.	£	0dp
Definition	Revenue from all fees and charges in respect of building over or near a sewer.		
Processing rule	Input.		

Line 13	Other third party contributions-sewerage.	£	0dp
Definition	Revenue from other third party contributions not included in lines 8-12.		
Processing rule	Input.		

Line 14	Total third party contributions- sewerage.	£	0dp
Definition	Total revenue from third party contributions for sewerage.		
Processing rule	Calculated as sum of lines 8-13 inclusive.		

Table 5.5 –Additional Information – Unmetered Water And Sewage Volumes

Table 5.5 – 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 5.5 – 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 5.5 – Block C – Household Unmetered Water Volumes

Line 7	Total water delivered - household unmetered customers.	m^3	0dp
Definition	Total water delivered to non household unmetered customer group.		
Processing rule	Input field.		

Line 8	Adjustments.	m^3	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.	m^3	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 .5.5 – Block D – Household Unmetered Sewage Volumes

Line 10	Total sewerage volume collected- household unmetered customers.	m^3	0dp
Definition	Total sewage collected from household unmetered customer group.		
Processing rule	Input field.		

Line 11	Adjustments.	m^3	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.	m^3	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.		

Table 5.6 –Additional Information – Large Users

Table 5.6 – 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 -250,000m³.		
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 5.6 – 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 user for sewerage service.		
Processing rule	Calculated field – calculated as sum of lines 6-9.		

Table 5.6 – 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.	£	0dp
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.		

Table 5.7 – Additional Information – Miscellaneous and Unregulated Income

Table 5.7 – Block A – Miscellaneous Charges – Water

Line 1	Rechargeable works income.	£	0dp
Definition	Income received from rechargeable works for the year.		
Processing rule	Input field.		

Line 2	Connection charges.	£	0dp
Definition	Income received from connection charges for the year.		
Processing rule	Input field.		

Line 3	Service mark-ups.	£	0dp
Definition	Income received from service mark-ups for the year.		
Processing rule	Input field.		

Line 4	Pre-development checks.	£	0dp
Definition	Income received from pre-development checks for the year.		
Processing rule	Input Field.		

Line 5	Network Capacity checks.	£	0dp
Definition	Income received from network capacity checks for the year.		
Processing rule	Input field.		

Line 6	Requisition of watermains extensions – application fee.	£	0dp
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.	£	0dp
Definition	Income received from application fees for requisition of mains to housing for the year.		
Processing rule	Input field.		

Line 8	Pressure test mains.	£	0dp
Definition	Income received from pressure test mains for the year.		
Processing rule	Input Field.		

Line 9	Portable standpipe hire.	£	0dp

Definition	Income received from portable standpipe hire for the year.		
Processing rule	Input field.		

Line 10	Watermains design.	£	0dp
Definition	Income received from watermains design for the year.		
Processing rule	Input field.		

Line 11	Other miscellaneous income	£	0dp
Definition	Income received from other miscellaneous water income for the year.		
Processing rule	Input field.		

Line 12	Total miscellaneous regulated charges – water.	£	0dp
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 Table 21 Line 4 of the financial model; however, please provide a reconciliation if line 12 does not equal Table 21 Line 4.		

Table 5.7 – Block B – Miscellaneous Charges – Sewerage

Line 13	Odour assessment – application fees.	£	0dp
Definition	Income received from application fees for odour assessment for the year.		
Processing rule	Input field.		

Line 14	Odour assessment – consultancy fees.	£	0dp
Definition	Income received from consultancy fees for odour assessment for the year.		
Processing rule	Input field.		

Line 15	Building over or near sewers (<300mm) – application fee.	£	0dp
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.	£	0dp
Definition	Income received from building over or near sewers (>=300mm) for the year.		
Processing rule	Input Field.		

Line 17	Realignment of sewers – inspection fee.	£	0dp
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.	£	0dp
Definition	Income received from application fees for requisition of sewer extensions for the year.		
Processing rule	Input field.		

Line 19	Self lay mains.	£	0dp
Definition	Income received from self lay mains for the year.		
Processing rule	Input field.		

Line 20	Other miscellaneous income – sewerage.	£	0dp
Definition	Income received from other miscellaneous sewerage income for the year.		
Processing rule	Input Field.		

Line 21	Total miscellaneous charges – sewerage.	£	0dp
Definition	Total income received for regulated miscellaneous sewerage charges for the year.		
Processing rule	Calculated field – calculated as sum of lines 13-20. Calculated field – calculated as sum of lines 1-11. (This should equate to Table 21 Line 37 of the financial model; however, please provide a reconciliation if line 21 does not equal Table 21 Line 37.		

Table 5.7 – Block C – Unregulated Income

Line 22	Septic tank subsidy.	£	0dp
Definition	Total income received for septic tank emptying for the year.		
Processing rule	Input field.		

Line 23	Vehicle maintenance income.	£	0dp
Definition	Total income received for vehicle maintenance for the year.		
Processing rule	Input field.		

Line 24	Rents income.	£	0dp
Definition	Total income received for rent charges for the year.		
Processing rule	Input field.		

Line 25	Fishing rights income.	£	0dp
Definition	Total income received for fishing rights charges for the year.		
Processing rule	Input Field.		

Line 26	Admission charges.	£	0dp
Definition	Total income received for admission charges for the year.		
Processing rule	Input field.		

Line 27	Aerial site income.	£	0dp
Definition	Total income received for aerial site charges for the year.		
Processing rule	Input field.		

Line 28	Cryptosporidium testing.	£	0dp
Definition	Total income received for cryptosporidium testing for the year.		
Processing rule	Input field.		

Line 29	Other unregulated income.	£	0dp
Definition	Income received from other unregulated income streams for the year.		
Processing rule	Input Field.		

Line 30	Total unregulated income.	£	0dp
Definition	Total income received for unregulated charges for the year.		
Processing rule	Calculated field – calculated as sum of lines 22-29.		

Table B1 – Base Historic Data: Profit And Loss Account – Historic Cost Accounts

Table B1 – NI Water – Historic Cost Profit And Loss Account

Line 1	Turnover	£m	3dp
Definition	Total appointed business revenue.		
Processing rule	Input		

Line 2	Operating costs (excluding PPP)	£m	3dp
Definition	Historic cost operating costs excluding PPP costs, infrastructure renewals charge, historic cost depreciation, amortisation of deferred income, amortisation of PPP assets and extraordinary items.		
Processing rule	Input (negative number)		

Line 3	PPP Operating costs	£m	3dp
Definition	PPP costs in the year (excludes any NI Water internal costs related to PPP contracts, for example managing contracts, tankering costs etc). A breakdown of PPP costs is required in the commentary.		
Processing rule	Input (negative number)		

Line 3a	PPP residual asset credit	£m	3dp
Definition	PPP interest expenses in the year. The supporting commentary should include details as to how the PPP interest costs have been derived and any assumptions made.		
Processing rule	Input (positive number)		

Line 4	Historic cost depreciation	£m	3dp
Definition	The depreciation charge on non-infrastructure assets in the historic cost accounts. This should include depreciation on intangible assets and should be net of grant amortisation.		
Processing rule	Input (negative number)		

Line 5	Infrastructure Renewals charge	£m	3dp
Definition	The infrastructure renewals charge for the year		
Processing rule	Input (negative number)		

Line 6	Amortisation of PPP assets	£m	3dp
Definition	Amortisation of PPP assets.		
Processing rule	Input (negative number)		

Line 7	Amortisation of deferred income	£m	3dp
Definition	Historic cost amortisation of deferred income.		
Processing rule	Input		

Line 8	Historic cost profit or loss on disposal of fixed assets	£m	3dp
Definition	Historic cost profit or loss on disposal of fixed assets		
Processing rule	Input as a positive number if profit or negative number if loss.		

Line 9	Operating income	£m	3dp
Definition	Historic cost operating income includes exceptional items as defined in paragraph 5 of FRS3 'Reporting financial performance' and excludes profit or loss on disposal of fixed assets.		
Processing rule	Input (normally a positive number, but a loss should be included as a negative number)		

Line 10	Operating profit	£m	3dp
Definition	Historic cost operating profit		
Processing rule	Calculated: sum of lines 1- 9 inclusive		

Line 11	Other income	£m	3dp
Definition	Includes rental income and income from investments (e.g. share income); excludes net interest and profit on disposal of fixed assets.		
Processing rule	Input: positive number		

Line 12	Net interest receivable less payable	£m	3dp
Definition	Interest receivable less interest payable.		
Processing rule	Input as positive number for interest income or negative for interest expense.		

Line 12a	PPP interest	£m	3dp
Definition	PPP interest charge for the financial year. Provide any assumptions and breakdown within commentary.		
Processing rule	Input as positive number for interest income or negative for interest expense.		

Line 13	Profit on ordinary activities before taxation	£m	3dp
Definition	Historic cost profit on ordinary activities before taxation		
Processing rule	Calculated: sum of lines 10, 11 and 12.		

Line 14	Current tax	£m	3dp
Definition	The current tax charge on profits from ordinary activities. This will include mainstream corporation tax, income and other taxes. It should exclude any deferred tax charge which is to be reported separately in line 15.		

Processing rule	Input: positive number for tax credit, negative number for tax charge.		

Line 15	Deferred tax	£m	3dp
Definition	The deferred tax charge.		
Processing rule	Input: positive number for tax credit, negative number for tax charge.		

Line 16	Profit on ordinary activities after taxation	£m	3dp
Definition	Historic cost profit on ordinary activities after taxation.		
Processing rule	Calculated: sum of lines 13, 14 and 15.		

Line 17	Extraordinary items	£m	3dp
Definition	The sum of: • extraordinary items (after tax), as defined by UK GAAP; and • profits/ losses attributable to minority interests.		
Processing rule	Input as positive for a credit or negative for a charge.		

Line 18	Historic cost profit for the year	£m	3dp
Definition	Historic cost profit for the year. Note: To be shown after taxation and extraordinary items, but before deduction of dividends.		
Processing rule	Calculated: sum of lines 16 and 17		

Line 19	Dividends	£m	3dp
Definition	Dividends relating to the year.		
Processing rule	Input as a negative number		

Line 20	Historic cost retained profit for year	£m	3dp
Definition	Total historic cost retained profit for the year		
Processing rule	Calculated: sum of lines 18 and 19		

Table B1 – Base Historic Data: Profit And Loss Account – Current Cost Accounts

Table B1 – NI Water – Current Cost Profit And Loss Account

Line 21	Turnover	£m	3dp
Definition	Total appointed business revenue		
Processing rule	Calculated – equates to Sheet B1 Line 1		

Line 22	Current cost operating costs (excluding PPP)	£m	3dp
Definition	Total current cost operating costs excluding PPP costs, infrastructure renewals charge, current cost depreciation, amortisation of deferred income, amortisation of PPP assets and extraordinary items.		
Processing rule	Input as a negative number.		

Line 23	PPP operating costs	£m	3dp
Definition	PPP costs in the year (excludes any NI Water internal costs related to PPP contracts, for example managing contracts, tankering costs, etc).		
Processing rule	Calculated – equates to Sheet B1 Line 3		

Line 23a	PPP residual asset credit	£m	3dp
Definition	PPP interest expenses in the year. The supporting commentary should include details as to how the PPP interest costs have been derived and any assumptions made.		
Processing rule	Calculated – equates to Sheet B1 Line 3a		

Line 24	Current Cost Depreciation	£m	3dp
Definition	The depreciation charge on non-infrastructure assets in the current cost accounts. This should include depreciation on intangible assets and should be net of grant amortisation.		
Processing rule	Input as a negative number.		

Line 25	Infrastructure Renewals Charge	£m	3dp
Definition	The infrastructure renewals charge for the year.		
Processing rule	Calculated – equates to Sheet B1 Line 5.		

Line 26	Amortisation of PPP assets	£m	3dp
Definition	Amortisation of PPP assets.		
Processing rule	Input as a negative number.		

Line 27	Amortisation of deferred income	£m	3dp
Definition	Current cost amortisation of deferred income.		
Processing rule	Input		

Line 28	Current cost profit or loss on disposal of fixed assets	£m	3dp
Definition	Current cost profit or loss on disposal of fixed assets		
Processing rule	Input as a positive number if profit or as a negative number if loss		

Line 29	Operating income	£m	3dp
Definition	Current cost operating income, includes income from exceptional items as defined in paragraph 5 of FRS3 'Reporting Financial Performance'. Excludes profit or loss on disposal of fixed assets.		

Processing rule	Calculated – equates to Sheet B1 Line 9		

Line 30	Current cost operating profit before working capital adjustment	£m	3dp
Definition	Current cost operating profit before working capital adjustment		
Processing rule	Calculated field: sum of lines 21 to 29 inclusive.		

Line 31	Working capital adjustment	£m	3dp
Definition	The adjustment for the impact of general inflation on the real value of working capital to the business		
Processing rule	Input		

Line 32	Current cost operating profit	£m	3dp
Definition	Current cost operating profit before tax, interest and extraordinary items		
Processing rule	Calculated: sum of lines 30 and 31		

Line 33	Other income	£m	3dp
Definition	Includes rental income and income from investments (e.g. share income); excludes net interest and profit on disposals of fixed assets.		
Processing rule	Calculated – equates to Sheet B1 Line 11		

Line 34	Net interest receivable less payable	£m	3dp
Definition	Interest receivable less interest payable. Interest receivable includes interest on cash and other deposits. Interest payable includes interest on loans, leases, debentures, overdrafts and all other borrowings e.g. commercial paper or bills of exchange.		
Processing rule	Calculated – equates to Sheet B1 Line 12		

Line 34a	PPP interest	£m	3dp
Definition	PPP interest expenses in the year. The supporting commentary should include details as to how the PPP interest costs have been derived and any assumptions made.		
Processing rule	Calculated – equates to Sheet B1 Line 12a.		

Line 35	Financing adjustment	£m	3dp
Definition	The real gain or loss arising for shareholders from the impact of general inflation on monetary assets and liabilities.		
Processing rule	Input positive if profit or negative if a loss.		

Line 36	Current cost profit on ordinary activities before taxation	£m	3dp
Definition	Current cost profit on ordinary activities before taxation		
Processing rule	Calculated: sum of lines 32 to 35 inclusive.		

Line 37	Taxation - Current taxation	£m	3dp
Definition	The current tax charge on profits from ordinary activities. This will include mainstream corporation tax, income and other taxes. It should exclude any deferred tax charge, which is to be reported separately in line 38.		
Processing rule	Calculated – equates to Sheet B1 Line 14		

Line 38	Deferred tax	£m	3dp
Definition	The deferred tax charge.		
Processing rule	Calculated – equates to Sheet B1 Line 15		

Line 39	Current cost profit on ordinary activities	£m	3dp
Definition	Current cost profit after taxation but before extraordinary items		
Processing rule	Calculated: sum of lines 36, 37 and 38		

Line 40	Extraordinary items	£m	3dp
Definition	The sum of: • Extraordinary items (after tax), as defined by UK GAAP; and • Profits/losses attributable to minority interests.		
Processing rule	Calculated – equates to Sheet B1 Line 17		

Line 41	Current cost profit for the year	£m	3dp
Definition	Current cost profit for the year after taxation and extraordinary items, but before dividends.		
Processing rule	Calculated: sum of lines 39 and 40		

Line 42	Dividends	£m	3dp
Definition	Dividends relating to the year.		
Processing rule	Input as a negative number		

Line 43	Current cost retained profit	£m	3dp
Definition	Current cost retained profit for the financial year		
Processing rule	Calculated: sum of lines 41 and 42		

Table B2 – Base Historic Data: Balance Sheet. Historic Cost Accounts.

Table B2 – Fixed Assets

Line 1	Tangible assets	£m	3dp
Definition	Historic cost net book value of tangible fixed assets at the end of the financial year. This is stated after deducting grants and contributions received. (excludes PPP assets)		
Processing rule	Calculated – equates to Sheet B7 Line 3		

Line 1a	PPP assets	£m	3dp
Definition	Historic cost net book value of PPP assets at the end of the financial year. This is stated after deducting grants and contributions received.		
Processing rule	Calculated – equates to Sheet B7 Line 14		

Line 2	Investment – loan to a group company	£m	3dp
Definition	Loans made to other group companies repayable in more than one year		
Processing rule	Input		

Line 3	Investment – other	£m	3dp
Definition	All investments as defined by UK GAAP, excluding those in line 2		
Processing rule	Input		

Line 4	Total fixed assets	£m	3dp
Definition	Total historic cost fixed assets		
Processing rule	Calculated: sum of lines 1, 2 and 3.		

Table B2 – Current Assets

Line 5	Stocks	£m	3dp
Definition	Stocks held at the year end. Stocks consist of consumable stores and work in progress, including chemicals, stationery, petrol, backfill materials etc.		
Processing rule	Calculated – equates to Sheet B4 Line 1		

Line 6	Debtors	£m	3dp

Definition	Debtors consist of all amounts owing to the company at the financial year end including trade debtors, prepayments and accrued income. This includes amounts falling due after more than one year.		
Processing rule	Input		

Line 7	Cash (net of overdrafts).	£m	3dp
Definition	Cash in hand and at bank (net of overdrafts)		
Processing rule	Input		

Line 8	Short term deposits	£m	3dp
Definition	Short term deposits		
Processing rule	Input		

Line 9	Financial Reserves	£m	3dp
Definition	Amount transferred to reserves accounted for by outperformance of regulatory efficiency targets.		
Processing rule	Input.		

Line 10	PPP assets	£m	3dp
Definition	Assets related to PPP contracts. Provide breakdown in commentary by scheme and by nature of addition.		
Processing rule	Input.		

Line 11	Infrastructure renewals prepayment/accrual	£m	3dp
Definition	The cumulative difference between the IRE and IRC		
Processing rule	Input: (positive number) if prepayment, (negative number) if accrual		

Line 12	Total current assets	£m	3dp
Definition	Total historic cost current assets		
Processing rule	Calculated: sum of lines 5 to 11 inclusive.		

Table B2 – Creditors: Amounts Falling Due Within One Year

Line 13	Creditors (including corporation tax and dividends payable)	£m	3dp
Definition	Creditors due within one year, including corporation tax payable and dividends payable.		
Processing rule	Input: negative number		

Line 14	Non Government loans	£m	3dp

Definition	Borrowings falling due within one year comprises obligations under finance leases due within the year, loans due to other group companies repayable within one year, redeemable debentures repayable within one year, bonds redeemable within one year, commercial paper due within one year, bills of exchange maturing within one year and any other form of borrowing repayable in less than one year. Accrued interest on borrowings should not be included. Government loans are excluded.		
Processing rule	Calculated – equates to Sheet B6 Line 26		

Line 14a	Government loans	£m	3dp
Definition	Borrowings falling due within one year comprises obligations under government loan arrangements.		
Processing rule	Calculated – equates to Sheet B6 Line 13		

Line 15	Total creditors	£m	3dp
Definition	Total creditors falling due within one year		
Processing rule	Calculated: sum of lines 13, 14 and 14a		

Line 16	Net current assets	£m	3dp
Definition	Historical cost net current assets		
Processing rule	Calculated: sum of lines 12 and 15		

Line 17	Total assets less current liabilities	£m	3dp
Definition	Historic cost assets less current liabilities.		
Processing rule	Calculated: sum of lines 4 and 16.		

Table B2 – Creditors: Amounts Falling Due After One Year

Line 18	Non government loans	£m	3dp
Definition	Borrowings falling due after one year comprises obligations under finance leases due after one year, loans due to other group companies repayable after one year, redeemable debentures repayable after one year, bonds redeemable after one year, commercial paper due after one year, bills of exchange maturing after one year and any other form of borrowing repayable after one year. Accrued interest on borrowings should not be included. Government loans are excluded.		
Processing rule	Calculated: equal to sum of B4 Line 26		

Line 18a	Government loans	£m	3dp
Definition	Borrowings falling due after one year from government loan arrangements.		
Processing rule	Calculated: equal to sum of B4 Line 13		

Line 18b	PPP creditor	£m	3dp
Definition	PPP creditor due after one year.		
Processing rule	Input: (negative number)		

Line 19	Other creditors	£m	3dp
Definition	Creditors due after one year (other than items defined as borrowings).		
Processing rule	Input: (negative number)		

Line 20	Total creditors	£m	3dp
Definition	Total creditors due after one year		
Processing rule	Calculated: sum of lines 18, 18a, 18b and 19 inclusive.		

Table B2 – Provision For Liabilities And Charges

Line 21	Deferred tax provision	£m	3dp
Definition	The deferred tax position as defined under UK GAAP.		
Processing rule	Input: (will be a negative number if a net liability or positive number if a net asset).		

Line 22	Deferred income – grants and contributions	£m	3dp
Definition	Deferred income received which is to be credited to the profit and loss account over a number of future years. This arises from grants and contributions on capital expenditure.		
Processing rule	Input		

Line 23	Post employment asset/(liabilities)	£m	3dp
Definition	The excess/shortfall of the pension scheme assets over/below the present value of the scheme liabilities (as defined in FRS17 Retirement Benefits').		
Processing rule	Input as negative number if liability or positive if asset.		

Line 24	Other provisions	£m	3dp
Definition	All provisions including restructuring or reorganisation provisions but excluding the deferred tax provision.		
Processing rule	Input: (negative number)		

Line 25	Net assets employed	£m	3dp
Definition	Total assets less total liabilities (Historic Cost).		
Processing rule	Calculated field: line 4 plus line 12 plus line 15 plus line 20 plus line 21 plus line 22 plus line 23 plus line 24.		

Table B2 – Capital And Reserves

Line 26	Income and Expenditure Account.	£m	3dp
Definition	Cumulative balance of profits retained under the historical cost accounting convention.		
Processing rule	Input		

Line 27	Other reserves and share capital.	£m	3dp
Definition	Other reserves. These will include Capital Redemption reserves, contingency reserves and other capital reserves. Amounts attributable to minority interests (if applicable) should also be included in this category.		
Processing rule	Input		

Line 28	Capital and reserves	£m	3dp
Definition	Total of shareholders' funds.		
Processing rule	Calculated: the sum of lines 26 and 27.		

Table B2 – Base Historic Data: Balance Sheet. Current Cost Accounts.

Table B2 – Fixed Assets

Line 29	Tangible assets	£m	3dp
Definition	The current cost net book value of tangible fixed assets before third party contributions.		
Processing rule	Calculated: equal to B7 Line 8		

Line 29a	PPP assets	£m	3dp
Definition	Current cost net book value of PPP assets at the end of the financial year. This is stated after deducting grants and contributions received.		
Processing rule	Calculated – equates to Sheet B7 Line 18		

Line 30	Third party contributions	£m	3dp
Definition	Grants and third party contributions received and the balance of deferred income relating to grants and third party contributions.		
Processing rule	Input field (negative number)		

Table B2 – Other Operating Assets And Liabilities

Line 31	Working capital	£m	3dp
Definition	The total of all the assets and liabilities included in the working capital analysis in table B4.		
Processing rule	Calculated: equal to B4 Line 7		

Line 32	Cash (net of overdrafts)	£m	3dp
Definition	Cash in hand and at bank net of overdraft balances.		
Processing rule	Calculated: equal to B2 Line 7		

Line 33	Short term deposits	£m	3dp
Definition	Short term deposits, including those made with associated companies.		
Processing rule	Calculated: equal to B2 Line 8		

Line 34	Infrastructure renewals prepayment/(accrual)	£m	3dp
Definition	The cumulative difference between the infrastructure renewals expenditure and infrastructure renewals charge.		
Processing rule	Calculated: equal to B2 Line 11		

Line 35	Net operating assets	£m	3dp
Definition	Current cost tangible fixed assets net of third party contributions, and working capital, cash, short term deposits, overdrafts and the infrastructure renewals prepayment or accrual.		
Processing rule	Calculated: the sum of lines 29-34 inclusive		

Table B2 – Non-operating Assets And Liabilities

Line 36	Non government loans.	£m	3dp
Definition	Borrowings falling due within one year comprises obligations under finance leases due within the year, loans due to other group companies repayable within one year, redeemable debentures repayable within one year, bonds redeemable within one year, commercial paper due within one year, bills of exchange maturing within one year and any other form of borrowing repayable in less than one year. Accrued interest on borrowings should not be included. Government loans are excluded.		
Processing rule	Calculated: equal to B2 Line 14		

Line 36a	Government loans.	£m	3dp
Definition	Borrowings from Government loans arrangements.		
Processing rule	Calculated: equal to B2 Line 14a		

Line 37	Financial Reserves	£m	3dp
Definition	Amount transferred to reserves accounted for by outperformance of regulatory efficiency targets (if applicable)		
Processing rule	Calculated: equal to B2 Line 9		

Line 38	PPP assets	£m	3dp
Definition	Assets related to PPP contracts Provide breakdown in commentary by scheme and by nature of addition.		
Processing rule	Calculated: equal to B2 Line 10		

Line 39	Non-trade debtors	£m	3dp
Definition	Debtors, other than those included in working capital and also excluding the infrastructure renewals prepayment.		
Processing rule	Input		

Line 40	Non-trade creditors due within one year	£m	3dp
Definition	Creditor balances due to be paid in less than one year excluding amounts included as working capital. Includes dividends payable and corporation tax payable.		
Processing rule	Input (negative number)		

Line 41	Investment – loan to group company	£m	3dp
Definition	All loans made to other group companies.		
Processing rule	Calculated: equal to B2 Line 2		

Line 42	Investment – Other	£m	3dp
Definition	All investments as defined by UK GAAP excluding those in line 14 above.		
Processing rule	Calculated: equal to B2 Line 3		

Line 43	Total non-operating assets and liabilities.	£m	3dp
Definition	Total non-operating assets and liabilities.		
Processing rule	Calculated field: sum of lines 36 to 42 inclusive.		

Table B2 – Creditors – Amounts Falling Due After More Than One Year

Line 44	Non government loans.	£m	3dp
Definition	Borrowings falling due after one year comprises obligations under finance leases due after one year, loans due to other group companies repayable after one year, redeemable debentures repayable after one year, bonds redeemable after one year, commercial paper due after one year, bills of exchange maturing after one year and any other form of borrowing repayable after one year. Accrued interest on borrowings should not be included. Government loans are excluded.		
Processing rule	Calculated: equal to B2 Line 18		

Line 44a	Government loans.	£m	3dp
Definition	Borrowings from Government loan arrangements.		
Processing rule	Calculated: equal to B2 Line 18a		

Line 44b	PPP creditor.	£m	3dp
Definition	PPP creditor due after one year.		
Processing rule	Calculated – equal to B2 Line 18b.		

Line 45	Other creditors	£m	3dp
Definition	Creditors due after one year (other than items defined as borrowings)		
Processing rule	Input (negative number)		

Line 46	Total Creditors falling due after more than one year	£m	3dp
Definition	Total Creditors falling due after more than one year.		
Processing rule	Calculated: equal to B2 Lines 44, 44a, 44b and 45.		

Table B2 – Provisions For Liabilities And Charges

Line 47	Deferred tax provision	£m	3dp
Definition	The deferred tax position as defined under UK GAAP.		
Processing rule	Calculated: equal to B2 Line 21		

Line 48	Post employment asset/(liabilities)	£m	3dp
Definition	The excess/shortfall of the value of the pension scheme assets over/below the present value of the scheme liabilities (as defined in FRS17 'Retirement Benefits').		
Processing rule	Input as negative number if liability or positive if asset.		

Line 49	Other provisions	£m	3dp
Definition	All provisions including restructuring or reorganisation provisions but excluding the deferred tax provision.		
Processing rule	Calculated: equal to B2 Line 24		

Line 50	Total provisions for liabilities and charges.	£m	3dp
Definition	Total provisions for liabilities and charges.		
Processing rule	Calculated field: sum of lines 47 to 49 inclusive.		

Line 51	Net assets employed	£m	3dp
Definition	The current cost value of the net assets employed in the business.		
Processing rule	Calculated: the sum of lines 35, 43, 46 and 50.		

Table B2 – Capital And Reserves

Line 52	Income and Expenditure Account.	£m	3dp
Definition	Cumulative balance of profits retained under current cost accounting		
Processing rule	Input		

Line 53	Current cost reserve .	£m	3dp
Definition	The balance on the current cost reserve at the end of the year.		
Processing rule	Input		

Line 54	Other reserves and share capital.	£m	3dp
Definition	Other reserves. These will include Capital Redemption reserves, contingency reserves and other capital reserves. Amounts attributable to minority interests (if applicable) should also be included in this category.		
Processing rule	Calculated: equal to B2 line 27.		

Line 55	Total capital and reserves	£m	3dp
Definition	Total shareholders' funds on a current cost basis.		
Processing rule	Calculated: sum of lines 52, 53 and 54.		

Table B3 – Base Historic Data: Cash Flow

Table B3 – Deriving Net Cash Flow From Operating Activities

Line 1	Current cost operating profit	£m	3dp
Definition	Current cost operating profit before tax, interest and extraordinary items.		
Processing rule	Calculated: equal to B1 Line 32		

Line 2	Working capital adjustment	£m	3dp
Definition	The adjustment for the impact of general inflation on the real value of working capital to the business between opening and closing balance sheet dates.		
Processing rule	Calculated: equal to B1 line 31 multiplied by minus 1.		

Line 3	Movement in working capital.	£m	3dp
Definition	The movement in the total of the working capital items, as defined in table B4, with the exception of capital creditors.		
Processing rule	Input positive if cash inflow, negative if cash outflow.		

Line 4	Receipts from other income	£m	3dp
Definition	Receipts in the year from other sources of income other than interest. These include rental income and any other income received from any other sources. It excludes receipts from the sale of fixed assets.		
Processing rule	Input (positive number)		

Line 5	Current Cost Depreciation	£m	3dp
Definition	Current cost depreciation (as per table B1 line 24)		
Processing rule	Calculated: equal to B1 line 24 multiplied by minus 1.		

Line 6	Amortisation of PPP assets	£m	3dp
Definition	Amortisation of PPP assets. Please provide breakdown by scheme in commentary		
Processing rule	Calculated: equal to B1 line 26 multiplied by minus 1.		

Line 7	Amortisation of deferred income	£m	3dp
Definition	Amortisation of deferred income		
Processing rule	Calculated: equal to B1 line 27 multiplied by minus 1.		

Line 8	Current cost profit/(loss) on sale of assets	£m	3dp
Definition	Net current cost profit/loss on disposal of fixed assets.		

Processing rule	Calculated: equal to B1 line 28 multiplied by minus 1.		

Line 9	Infrastructure renewals charge	£m	3dp
Definition	The total infrastructure renewals charge.		
Processing rule	Calculated: equal to B1 line 25 multiplied by minus 1.		

Line 10	Other non-cash profit and loss items	£m	3dp
Definition	Any other non-cash profit and loss items which affect operating profit. This will include, but is not restricted to: • movements in provisions; and • the difference between pension contributions and the FRS17 charge (to operating profit).		
Processing rule	Input		

Line 11	Net cash flow from operating activities	£m	3dp
Definition	Net cash flow movement from the operating activities of the company.		
Processing rule	Calculated: sum of lines 1 to 10 inclusive		

Table B3 – Net Cash Flow From Operating Activities

Line 12	Net cash flow from operating activities	£m	3dp
Definition	Net cash flow movement from the operating activities of the company.		
Processing rule	Calculated: equal to line 11.		

Table B3 – Cash Changes In Non-Operating Debtors/ Creditors And Extraordinary Items

Line 13	Cash inflow/outflow from changes in non-trade debtors/creditors and other creditors	£m	3dp
Definition	Changes in non-trade debtors and non-trade creditors within one year and other creditors falling due after more than one year (as defined by Table B2 lines 39, 40 and 45 respectively)		
Processing rule	Input as a positive number if cash inflow or as a negative number if cash outflow.		

Line 14	Cash inflow/outflow from extraordinary items	£m	3dp
Definition	Cash inflow/ outflow due to extraordinary items		

Processing rule	Input as a positive number if cash inflow or as a negative number if cash outflow.

Table B3 – Returns On Investments And Servicing Of Finance

Line 15	Interest received	£m	3dp
Definition	The amount of interest received by the company in the year.		
Processing rule	Input (positive number)		

Line 16	Interest paid	£m	3dp
Definition	The amount of interest paid by the company in the year.		
Processing rule	Input (negative number)		

Line 16a	PPP interest paid	£m	3dp
Definition	The amount of PPP interest in the year.		
Processing rule	Calculated – equal to B1 Line 12a		

Line 17	Net cash flow from returns on investments & servicing of finance	£m	3dp
Definition	The net financing cost in the year paid by the company.		
Processing rule	Calculated: the sum of lines 15 and 16		

Table B3 – Taxation

Line 18	Taxation paid	£m	3dp
Definition	All cash flows to or from taxation authorities in respect of the company's revenue and capital profits.		
Processing rule	Input (negative number if net tax payment, positive number if net tax receipt).		

Table B3 – Capital Expenditure And Financial Investment

Line 19	Gross cost of purchase of fixed assets	£m	3dp
Definition	The gross purchase price of fixed assets paid for by the company before any deduction of grants and contributions.		
Processing rule	Input (negative number)		

Line 20	Receipts of grants and contributions	£m	3dp

Definition	The total amount of grants and other contributions received for fixed asset purchases in the year.		
Processing rule	Input (positive number)		

Line 21	Infrastructure renewals expenditure	£m	3dp
Definition	Expenditure incurred in maintaining the existing operating capability of infrastructure assets.		
Processing rule	Input (negative number)		

Line 22	Disposal of fixed assets	£m	3dp
Definition	Cash proceeds received in the year on the sale of fixed assets.		
Processing rule	Input (positive number)		

Line 23	Movements on long term loans to group companies	£m	3dp
Definition	The movement in loans advanced to group companies.		
Processing rule	Input (positive number for a cash inflow, negative number for a cash outflow).		

Line 24	Net cash flow from investing activities	£m	3dp
Definition	The net cashflow of the company relating to the acquisition or disposal of any asset held as a fixed asset.		
Processing rule	Calculated: the sum of lines 19 to 23 inclusive		

Line 25	Acquisitions and disposals	£m	3dp
Definition	The cash flows related to acquisition or disposal of any trade or business or any investment.		
Processing rule	Input as positive number if cash inflow or negative number if cash outflow.		

Line 26	Shareholder dividends paid	£m	3dp
Definition	The total equity (shareholder) dividend paid by the company in the year.		
Processing rule	Input (negative number)		

Table B3 – Management Of Liquid Resources

Line 27	Net cash flow from management of liquid resources	£m	3dp
Definition	The net cash flow from the withdrawal/redemption and purchase of short term deposits and other liquid resources.		
Processing rule	Input: positive for a cash inflow, negative for a cash outflow.		

Line 28	Net cash flow before financing	£m	3dp

Definition	The net cash flow generated from operations and after returns on investments and servicing of finance, taxation and investing activities.
Processing rule	Calculated: the sum of lines , 12, 13, 14, 17, 18, 24, 25, 26 and 27.

Table B3 – Financing

Line 29	New Government loans	£m	3dp
Definition	The receipts from any government loans taken out in the year		
Processing rule	Input		

Line 30	Non-Government loan repayments	£m	3dp
Definition	The amount repaid on any Non-Government loans in the year.		
Processing rule	Input as a negative number		

Line 31	Government loan repayments	£m	3dp
Definition	The amount repaid on any Government loans in the year.		
Processing rule	Input as a negative number		

Line 31a	PPP capital repayments	£m	3dp
Definition	The amount of PPP capital repayments in the year.		
Processing rule	Input as a negative number		

Line 32	Financial Reserves	£m	3dp
Definition	Changes to the amount transferred to reserves accounted for by outperformance of regulatory efficiency targets.		
Processing rule	Input: positive for a cash inflow, negative for a cash outflow.		

Line 33	Net cash inflow from financing	£m	3dp
Definition	The net effect on cashflow after raising /repaying loans and increases/decreases to financial reserves accounted for by outperformance.		
Processing rule	Calculated: the sum of lines 29-32 inclusive		

Line 34	Increase/(decrease) in cash in the year	£m	3dp
Definition	The net cash flow of the company in the year measured by the change in the level of cash.		
Processing rule	Calculated: the sum of lines 28 and 33		

Table B4 – Base Historic Data: Working Capital And Other Non-Trade Debtors/ Creditors

Table B4 – Description

Line 1	Stocks	£m	3dp
Definition	Stock held at the year end. Stocks comprise consumable stores and work in progress, including chemicals, stationery, petrol, backfill materials etc.		
Processing rule	Input		

Line 2	Trade debtors	£m	3dp
Definition	Trade debtors		
Processing rule	Input		

Line 3	Prepayments and other short term debtors	£m	3dp
Definition	Prepayments and other debtors which relate to operating activities, excluding the infrastructure renewals prepayments.		
Processing rule	Input		

Line 4	Trade creditors	£m	3dp
Definition	Trade creditor balances at the year end falling due within one year.		
Processing rule	Input		

Line 5	Short term capital creditors	£m	3dp
Definition	Creditor balances at the year end for capital goods falling due within one year. This should include any accruals for capital goods.		
Processing rule	Input		

Line 6	Accruals, other creditors and deferred income	£m	3dp
Definition	Accruals, non trade creditors and deferred income which relate to operating activities, excluding the infrastructure renewals accrual.		
Processing rule	Input		

Line 7	Total working capital	£m	3dp
Definition	The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual.		
Processing rule	Calculated: sum of lines 1 to 6 inclusive		

Line 8	Non- trade debtors	£m	3dp

Definition	Non trade debtors.		
Processing rule	Calculated- equal to B2 line 39		

Line 9	Non- trade creditors	£m	3dp
Definition	Non – trade creditors due within one year.		
Processing rule	Calculated- equal to B2 line 40.		

Line 10	Total debtors and creditors	£m	3dp
Definition	Total debtors and creditors for the financial year.		
Processing rule	Calculated: Line 7 minus line 1 plus lines 8 and 9.		

Table B5 – Base Historic Data: Tax

Table B5 – Allocation Of Capital Expenditure For Tax Purposes

Line 1	Work in progress - Opening amount	£m	3dp
Definition	Total amount for assets considered as work in progress at the beginning of the year.		
Processing rule	Input field.		

Line 2	Work in progress (portion where capital allowances have not been claimed) - opening	£m	3dp
Definition	Portion of opening assets considered as work in progress that has not yet been added to the capital allowances pools.		
Processing rule	Input field.		

Line 3	Total capitalised expenditure including IRE (outturn prices) excluding grants	£m	3dp
Definition	The total of all capitalised expenditure (water and sewerage service) for both base service and enhancement purposes. This expenditure should be reported net of grants and contributions, but excluding adopted assets at nil cost. It should also include infrastructure renewals expenditure (express in outturn prices).		
Processing rule	Input		

Line 4	Capitalised expenditure allocated for capital allowances (including Work in progress).	£m	3dp
Definition	Capital expenditure claimed for capital allowances in the year (this includes any claims on assets classified as work in progress).		
Processing rule	Input field.		

Line 5	Work in progress (portion where capital allowances have not been claimed) – closing.	£m	3dp
Definition	Portion of assets considered work in progress where capital allowances have not been claimed yet (closing amount).		
Processing rule	Calculated field: line 2 plus line 3 minus line 4.		

Line 6	Assets qualifying for 100% first year allowances	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4), which qualify for 100% first year allowances.		
Processing rule	Input field (positive number)		

Line 7	Assets to be included in the general (25%) pool	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4), to be included in the general capital allowance pool which will receive capital allowances at 25% p.a. on a reducing balance basis.		
Processing rule	Input field (positive number)		

Line 8	Assets qualifying for the long life (6%) pool	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4); to be included in the long life pool which will receive capital allowances at 6% p.a.		
Processing rule	Input field (positive number)		

Line 9	Assets qualifying for the Industrial Buildings Allowance	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4), classified as industrial buildings for tax purposes.		
Processing rule	Input field (positive number)		

Line 10	Assets purchased under finance leasing	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4) purchased under finance leasing.		
Processing rule	Input field (positive number)		

Line 11	Capitalised revenue expenditure deducted in year of spend	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4) (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) for which a deduction is allowed for tax purposes in year of spend.		
Processing rule	Input field (positive number)		

Line 12	Capitalised revenue expenditure depreciated - non infrastructure	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4) (a) which is of a revenue nature; (and hence treated as deferred revenue expenditure for tax purposes) and (b) which relates to non-infrastructure assets; and for which a deduction for depreciation is allowed.		
Processing rule	Input field (positive number)		

Line 13	Capitalised revenue expenditure depreciated - Infrastructure	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4) which is (a) treated on a revenue nature and hence as deferred revenue expenditure for tax purposes and (b) related to infrastructure assets; and a deduction for depreciation is allowed.		
Processing rule	Input field (positive number)		

14	Capitalised revenue expenditure not depreciated	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4) which is (a) of a revenue nature and hence is treated as deferred revenue expenditure for tax purposes and (b) not depreciated; and therefore no deduction is allowed.		
Processing rule	Input field (positive number)		

Line 15	Other assets not qualifying for capital allowances or revenue deductions	£m	3dp
Definition	Amount of total capitalised expenditure net of grants (as reported in line 4) in addition to those reported in line 14 which are not of a revenue nature and do not qualify for capital allowances or any other deduction for tax purposes.		
Processing rule	Input field (positive number)		

Line 16	Grants and contributions taxable on receipt	£m	3dp
Definition	Amount (as reported in line 4) which relates to grants and contributions which are taxable on receipt.		
Processing rule	Input field		

Table B5 – Opening Position

Line 17	Opening pool of capital allowances - asset life < 25 years	£m	3dp
Definition	Balance carried forward on capital allowances pool as at the balance sheet date for capital assets with a useful economic life of less than twenty-five years.		
Processing rule	Input field		

Line 18	Opening pool of capital allowances - asset life >= 25 years	£m	3dp
Definition	Balance carried forward on long life capital allowances pool as at the balance sheet date for capital assets with a useful economic life of greater than or equal to twenty-five years.		
Processing rule	Input field		

Line 19	Residual IBAs	£m	3dp
Definition	Net balance carried forward of Industrial Buildings Allowance assets as at balance sheet date for calculation of IBAs.		
Processing rule	Input field		

Line 20	General provisions – opening balance	£m	3dp
Definition	Opening balance of other general provisions		
Processing rule	Input field (negative number)		

Line 21	Losses brought forward	£m	3dp
Definition	Cumulative revenue tax losses carried forward for the appointed business as at the balance sheet date.		
Processing rule	Input field		

Line 22	Average asset life - Non infrastructure	Years	0dp
Definition	The average asset life for non-infrastructure assets identified in line 12 and used in the calculation of the depreciation allowance reported in line 31.		
Processing rule	Input field (positive number)		

Line 23	Average asset life - Infrastructure	Years	0dp
Definition	The average asset life for infrastructure assets identified in line 13 and used in the calculation of the depreciation allowance reported in line 32.		
Processing rule	Input field (positive number)		

Table B5 – Calculation Of Trading Profit

Line 24	HCA Operating profit	£m	3dp
Definition	Historic cost operating profit		
Processing rule	Calculated cell- equal to sum of Sheet B1 line 10 plus Sheet B1 line 11.		

Line 25	Total HCA Depreciation	£m	3dp
Definition	Total Historic cost depreciation charge for the year to be added back to operating profit to derive trading profit for tax purposes.		
Processing rule	Calculated: equal to Sheet B1 line 4 x -1		

Line 26	Infrastructure renewals charge	£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	Calculated: equal to Sheet B1 line 5 x -1		

Line 27	Amortisation of PPP assets.	£m	3dp
Definition	Amortisation of PPP assets.		
Processing rule	Calculated: equal to Sheet B1 line 6 x -1		

Line 28	Amortisation of grants	£m	3dp
Definition	Amortisation of grants		
Processing rule	Calculated: equal to Sheet B1 line 7 x -1		

Line 29	Deduction for capitalised revenue expenditure	£m	3dp
Definition	Amount of deduction available relating to total capitalised revenue expenditure net of grants.		
Processing rule	Input (negative number)		

Line 30	Trading profit	£m	3dp
Definition	Trading profit for tax purposes		
Processing rule	Calculated field: sum of lines 24 to 29 inclusive.		

Table B5 – Deductions To Trading Profit

Line 31	Depreciation on capitalised revenue expenditure - Non–infrastructure	£m	3dp
Definition	The amount of depreciation on capital expenditure which is allowed as a deduction for tax purposes. This is the total depreciation allowed this year on assets of this type.		
Processing rule	Input field (positive number)		

Line 32	Depreciation - capitalised revenue expenditure - Infrastructure	£m	3dp
Definition	The amount of depreciation on capital expenditure identified which is allowed as a deduction for tax purposes. This is the total depreciation allowed this year on assets of this type.		
Processing rule	Input field (positive number)		

Line 33	Total interest paid	£m	3dp
Definition	The net amount of interest payable by the company in the year. This should include interest on: • overdrafts; • loans (from all sources); and • debenture stock, less interest receivable in the year. This includes interest on: • cash balances; • loans to other group companies or third parties; • the interest element on finance leases; and • other investments. It should exclude any amounts of interest charges calculated under FRS17. Note: Net interest charged should be entered as a positive number		
Processing rule	Input field		

Line 34	Capital allowances - asset life < 25 years	£m	3dp
Definition	Total Capital Allowances utilised in the year relating to the general (25%) pool.		
Processing rule	Input field (positive number)		

Line 35	Capital allowances - asset life >= 25 years	£m	3dp
Definition	Total capital allowances utilised in the year relating to the long life (6%) pool.		
Processing rule	Input field (positive number)		

Line 36	Industrial building allowance utilised	£m	3dp
Definition	Industrial building allowance utilised in the year.		
Processing rule	Input field (positive number)		

Line 37	Other deductions	£m	3dp
Definition	Deductions allowed from trading profit for tax purposes not covered above.		
Processing rule	Input field (positive number)		

Line 38	Total deductions	£m	3dp
Definition	Total deduction from trading profit allowed		
Processing rule	Calculated field: sum of lines 31 to 37 inclusive.		

Table B5 – Additions To Trading Profit

Line 39	Grants and contributions taxable on receipt	£m	3dp
Definition	Grants and contributions taxable on receipt		
Processing rule	Calculated – copied from line 16.		

Line 40	Other additions	£m	3dp
Definition	Other additions required to trading profits for tax purposes, not covered under line 39.		
Processing rule	Input field (positive number)		

Line 41	Total additions	£m	3dp
Definition	Total additions required to trading profits for tax purposes.		
Processing rule	Calculated field: sum of lines 39 and 40		

Table B5 – Taxation

Line 42	Trading profit for tax	£m	3dp
Definition	Trading profit for tax taking into account all recognised deductions and additions required in the year.		
Processing rule	Calculated as line 30 less line 38 plus line 41.		

Line 43	Adjusted trading profit for tax	£m	3dp
Definition	Adjusted trading profit for tax. This line should show the effect of any adjustments to trading profit for tax, e.g. losses brought forward or adjustments arising from the previous year.		
Processing rule	Input field		

Line 44	Current tax charge	£m	3dp
Definition	The current tax charge on profits from ordinary activities in the report year taken from the submitted computation.		
Processing rule	Input field		

Line 45	Prior year adjustments	£m	3dp
Definition	Any decrease or increase in the reporting year's current tax charge caused by prior year adjustments.		
Processing rule	Input		

Line 46	Total current tax charge	£m	3dp
Definition	The total current tax charge for the year incorporating the current year's tax charge, prior year's adjustments and payments for group relief.		
Processing rule	Calculated: the sum of lines 44 and 45		

Table B6 – Base Historic Data: Maturity Profile Of Closing (Embedded) Debt (As Of 31 March 2013)

Table B6 – Government Loans

Lines 1- 12	Government loans	£m	3dp
Definition	Closing balance for borrowing (Government loans only) undertaken for loans with an interest rate within the range of 3% to 14.99% in intervals of 1% as appropriate.		
Processing rule	Input fields with the exception of the 'Total' which is the sum of all inputs in all the previous columns. Insert in the relevant percentage range the level of government loans held at the relevant year end.		

Line 13	Total Government loans	£m	3dp
Definition	Total of closing balances for borrowing (Government loans only) undertaken for loans with an interest rate of 3 to 14.99%.		
Processing rule	Calculated as sum of lines 1 to 12 inclusive.		

Table B6 – Non-Government Loans

Lines 14-25	Non-Government loans	£m	3dp
Definition	Closing balance for borrowing (Non-Government loans only) undertaken for loans with an interest rate within the range of 3% to 14.99% in intervals of 1% as appropriate.		
Processing rule	Input fields with the exception of the 'Total' which is the sum of all inputs in all the previous columns. Insert in the relevant percentage range the level of non-government loans held at the relevant year end.		

Line 26	Total Government loans	£m	3dp
Definition	Total of closing balances for borrowing (Non-Government loans only) undertaken for loans with an interest rate of 3 to 14.99%.		
Processing rule	Calculated as sum of lines 14 to 25 inclusive.		

Table B7 – Base Historic Data: Depreciation And Amortisation Of Closing Assets

Table B7 – Historic Cost Fixed Assets

Line 1	Gross fixed assets- assets existing at 31 March 2013.	£m	3dp
Definition	Gross Historic cost of fixed assets (existing as of 31 March 2013).		
Processing rule	Input field		

Line 2	Accumulated depreciation assets existing at 31 March 2013.	£m	3dp
Definition	Accumulated depreciation of historic cost fixed assets existing at 31 March 2013.		
Processing rule	Input as a negative number.		

Line 3	Net book value – assets existing at 31 March 2013.	£m	3dp
Definition	Net book value of historic cost fixed assets (existing as of 31 Mar 2011).		
Processing rule	Calculated field: Line 1 plus line 2.		

Table B7 – Expected Historic Cost Depreciation

Line 4	Expected historic cost depreciation on assets existing at 31 March 2013.	£m	3dp
Definition	The expected depreciation charge on Historic cost fixed assets (as of 31 March 2013).		
Processing rule	Input as a negative number		

Table B7 – Expected Historic Cost Amortisation

Line 5	Amortisation of existing grants and contributions (31 March 2013).	£m	3dp
Definition	The expected amortisation charge on Grants and Contributions (existing as of 31 March 2013).		
Processing rule	Input as a negative number.		

Table B7 – Current Cost Fixed Assets

Line 6	Gross Fixed Assets – assets existing at 31 March 2013.	£m	3dp
Definition	Gross Current cost of fixed assets (existing as of 31 March 2013).		
Processing rule	Input field		

Line 7	Accumulated depreciation - assets existing at 31 March 2013.	£m	3dp
Definition	Accumulated depreciation of Current cost fixed assets (existing as of 31 Mar 2013)		
Processing rule	Input as a negative number.		

Line 8	Net book value - assets existing at 31 March 2013.	£m	3dp
Definition	Net book value of Current cost fixed assets (existing as of 31 March 2013).		
Processing rule	Calculated field: line 6 plus line 7.		

Table B7 – Expected Current Cost Depreciation

Line 9	Expected current cost depreciation on assets existing at 31 March 2013.	£m	3dp
Definition	The expected depreciation charge on Current cost fixed assets (existing as of 31 March 2013).		
Processing rule	Input as a negative number. Express in base year prices.		

Line 10	Current cost depreciation on WIP assets (commissioned after 31 March 2013).	£m	3dp
Definition	Expected depreciation on work in progress assets commissioned after 31 March 2013.		
Processing rule	Input as a negative number. Express in base year prices.		

Table B7 – Amortisation Of Existing Current Cost Third Party Contributions

Line 11	Amortisation of existing current cost Third Party Contributions.	£m	3dp
Definition	The expected amortisation charge on Third Party Contributions (existing as of 31 March 2013).		
Processing rule	Input as a negative number. Express in base year prices.		

Table A1 – Assumptions: Inflation

Table A1 – Retail Price Index (RPI)

Line 1	Retail Price Index (RPI) Financial Year Average	Nr	3dp
Definition	All items RPI. Financial Year Average (index).		
Processing rule	Input field for years 2008-09 to 2012-13. Previous year input multiplied by 1 plus line 2 for years 2013-14 onwards.		

Line 2	Retail Price Index (RPI) % increase	%	3dp
Definition	Percentage increase of the Financial Year Average RPI.		
Processing rule	Input field for years 2013-14 onwards. Line 1 divided by the previous year's line 1 minus 1 for years 2009-10 to 2012-13.		

Table A1 – Construction Output Price Index (COPI)

Line 3	Construction Output Price Index (COPI) Financial Year Average	Nr	3dp
Definition	COPI. Financial Year Average (index).		
Processing rule	Input field for years 2003-04 to 2011-12. Previous year input multiplied by 1 plus line 4 for years 2012-13 onwards.		

Line 4	Construction Output Price Index (COPI) % increase	%	3dp
Definition	Percentage increase of the Financial Year Average COPI.		
Processing rule	Input field for years 2012-13 onwards. Line 3 divided by the previous year's line 3 minus 1 for years 2004-05 to 2011-12.		

Table A1 – Inflation Assumption (Embedded Debt Calculations)

Line 5	Inflation assumption for embedded debt	%	2dp
Definition	Inflation assumption for embedded debt		
Processing rule	Input field		

Table A2 – Assumptions: Financing

Table A2 – Cost Of Capital

Line 1	Cost of Debt	%	2dp
Definition	Assumed cost of debt for cost of capital calculations.		
Processing rule	Input one figure to account for the 2015-16 - 2020-21 period.		

Line 2	Cost of Equity	%	2dp
Definition	Assumed cost of equity for cost of capital calculations.		
Processing rule	Input one figure to account for the 2015-16 - 2020-21 period.		

Line 3	Gearing	%	1dp
Definition	Assumed gearing for cost of capital calculations.		
Processing rule	Input one figure to account for the 2015-16 - 2020-21 period.		

Table A2 – Financing And Borrowing

Line 4	Financing cost	%	2dp
Definition	Assumed 'nominal' cost of financing for new government loans.		
Processing rule	Input field.		

Line 5	New Public borrowing available	£m	3dp
Definition	Borrowing limit allowed by the Minister/DRD.		
Processing rule	Input field.		

Line 6	Interest on cash balances/short term investments	%	2dp
Definition	'Nominal' interest rate received on cash balances and short term investments.		
Processing rule	Input field.		

Line 7	Interest on liquid Financial Reserves held	%	2dp
Definition	'Nominal' interest rate on liquid reserves buffer held resulting from outperformance of regulatory efficiency targets.		
Processing rule	Input field.		

Table A2 – Dividends Foregone And Financial Reserve

Line 8	Dividends foregone by the Government	%	2dp
		£m	3dp
Definition	Dividends foregone by the Minister/DRD. This is calculated as a percentage of the unleveraged portion of the RCV.		
Processing rule	Input field.		

Line 9	Increase in liquid financial reserves level	£m	3dp
Definition	Increase in the financial reserves buffer accounted for by outperformance of regulatory efficiency targets.		
Processing rule	Input field.		

NI Water are not required to complete lines 10-16. These relate to benchmark ratios.

Table A2 – Regulatory Capital Value

Line 17	Closing RCV (2014-15)	£m	3dp
Definition	Closing Regulatory Capital Value as of 31st March 2013		
Processing rule	Input field.		

Line 18	Adjustments	£m	3dp
Definition	Adjustments to RCV (i.e. the logging up/down process).		
Processing rule	Input field.		

Table A3 – Assumptions: Capital Expenditure

Table A3 – Total Capital Expenditure – Post Efficiency

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 rule	Input		

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 rule	Input		

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 rule	Input		

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 rule	Input		

Line 5	Capital Investment carried forward Non-Infrastructure (net of grants)	£m	3dp
Definition	Capital expenditure in year (net of grants) on non-infrastructure assets for which funding previously received. Express in base year prices.		
Processing rule	Input – Not required for PC21		

Line 6	Capital Investment carried forward Infrastructure (net of grants)	£m	3dp
Definition	Capital expenditure in year (net of grants) on infrastructure assets for which funding previously received. Express in base year prices.		
Processing rule	Input – Not required for PC21		

Line 7	Grants and Third Party Contributions	£m	3dp

Definition	Grants and Third Party Contributions received in year. Express in base year prices.
Processing rule	Input

Line 8

8	Total Capital programme	£m	3dp
Definition	Total capital expenditure in the year. Expressed in base year prices.		
Processing rule	Calculated: sum of lines 1 to 7		

Table A3 – Allocation Of Capital Maintenance – Non-Infrastructure

Line 9	Allocation of Capital Maintenance Non-Infrastructure: very short life assets	%	2dp
Definition	Proportion of base maintenance capital expenditure on non-infrastructure assets (net of grants) allocated a very short life – 0 to 5 years.		
Processing rule	Input		

Line 10	Allocation of Capital Maintenance Non-Infrastructure: short life assets	%	2dp
Definition	Proportion of base maintenance capital expenditure on non-infrastructure assets (net of grants) allocated a short life – 6 to 15 years.		
Processing rule	Input		

Line 11	Allocation of Capital Maintenance Non-Infrastructure: medium life assets	%	2dp
Definition	Proportion of base maintenance capital expenditure on non-infrastructure assets (net of grants) allocated a medium life – 16 to 30 years.		
Processing rule	Input		

Line 12	Allocation of Capital Maintenance Non-Infrastructure: medium long life assets	%	2dp
Definition	Proportion of base maintenance capital expenditure on non-infrastructure assets (net of grants) allocated a medium long life – 31 to 50 years.		
Processing rule	Input		

Line 13	Allocation of Capital Maintenance Non-Infrastructure: long life assets	%	2dp
Definition	Proportion of base maintenance capital expenditure on non-infrastructure assets (net of grants) allocated a long life – over 50 years.		
Processing rule	Input		

Line 14	Allocation of Capital Maintenance Non-Infrastructure: Infinite life assets (land)	%	2dp
Definition	Proportion of base maintenance capital expenditure on non-infrastructure assets (net of grants) allocated an infinite life (expenditure on land)		
Processing rule	Input		

Line 15	Allocation of Capital Maintenance Non-Infrastructure: Total	%	2dp
Definition	Total of base maintenance capital expenditure on non-infrastructure assets (net of grants). Must equal 100%.		
Processing rule	Calculated: sum of lines 9 to 14		

Table A3 –Allocation Of Capital Enhancement – Non-Infrastructure

16	Allocation of Capital Enhancement Non-Infrastructure: Very Short life assets	%	2dp
Definition	Proportion of enhancement capital expenditure on non-infrastructure assets (net of grants) allocated a very short life – 0 to 5 years.		
Processing rule	Input		

Line 17	Allocation of Capital Enhancement Non-Infrastructure: Short life assets	%	2dp
Definition	Proportion of enhancement capital expenditure on non-infrastructure assets (net of grants) allocated a short life – 6 to 15 years.		
Processing rule	Input		

Line 18	Allocation of Capital Enhancement Non-Infrastructure: Medium life assets	%	2dp
Definition	Proportion of enhancement capital expenditure on non-infrastructure assets (net of grants) allocated a medium life – 16 to 30 years.		
Processing rule	Input		

Line 19	Allocation of Capital Enhancement Non-Infrastructure: Medium Long life assets	%	2dp
Definition	Proportion of enhancement capital expenditure on non-infrastructure assets (net of grants) allocated a medium long life – 31 to 50 years.		
Processing rule	Input		

Line 20	Allocation of Capital Enhancement Non-Infrastructure: Long life assets	%	2dp
Definition	Proportion of enhancement capital expenditure on non-infrastructure assets (net of grants) allocated a long life – over 50 years.		

Processing rule	Input		

Line 21	Allocation of Capital Enhancement Non-Infrastructure: Infinite life assets (land)	%	2dp
Definition	Proportion of enhancement capital expenditure on non-infrastructure assets (net of grants) allocated an infinite life (expenditure on land)		
Processing rule	Input		

Line 22	Allocation of Capital Enhancement Non-Infrastructure: Total	%	2dp
Definition	Total of enhancement capital expenditure on non-infrastructure assets (net of grants). Must equal 100%.		
Processing rule	Calculated: sum of lines 16 to 21		

Table A3 – Allocation Of Capital Maintenance – Non-Infrastructure Carried Forward

Line 23	Capital Expenditure carried forward Non-Infrastructure Maintenance: Very Short life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure maintenance (net of grants) for which funding previously received allocated a very short life – 0 to 5 years.		
Processing rule	Input		

Line 24	Capital Expenditure carried forward Non-Infrastructure Maintenance: Short life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure maintenance (net of grants) for which funding previously received allocated a short life – 6 to 15 years.		
Processing rule	Input		

Line 25	Capital Expenditure carried forward Non-Infrastructure Maintenance: Medium life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure maintenance (net of grants) for which funding previously received allocated a medium life – 16 to 30 years.		
Processing rule	Input		

Line 26	Capital Expenditure carried forward Non-Infrastructure Maintenance: Medium Long life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure maintenance (net of grants) for which funding previously received allocated a medium long life – 31 to 50 years.		
Processing rule	Input		

Line 27	Capital Expenditure carried forward Non-Infrastructure Maintenance: Long life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure maintenance (net of grants) for which funding previously received allocated a long life – over 50 years.		
Processing rule	Input		

Line 28	Capital Expenditure carried forward Non-Infrastructure Maintenance: Infinite life assets (land)	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure maintenance (net of grants) for which funding previously received allocated an infinite life (expenditure on land)		
Processing rule	Input		

Line 29	Capital Expenditure carried forward Non-Infrastructure Maintenance: Total	%	2dp
Definition	Total of capital expenditure on non-infrastructure maintenance (net of grants) for which funding previously received. Line 29 plus line 36 must equal 100%.		
Processing rule	Calculated: sum of lines 23 to 28		

Table A3 – Allocation Of Capital Enhancement – Non-Infrastructure Carried Forward

Line 30	Capital Expenditure carried forward Non-Infrastructure Enhancement: Very Short life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure enhancement (net of grants) for which funding previously received allocated a very short life – 0 to 5 years.		
Processing rule	Input		

Line 31	Capital Expenditure carried forward Non-Infrastructure Enhancement: Short life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure Enhancement (net of grants) for which funding previously received allocated a short life – 6 to 15 years.		
Processing rule	Input		

Line 32	Capital Expenditure carried forward Non-Infrastructure Enhancement: Medium life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure enhancement (net of grants) for which funding previously received allocated a medium life – 16 to 30 years.		

Processing rule	Input		

Line 33	Capital Expenditure carried forward Non-Infrastructure Enhancement: Medium Long life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure enhancement (net of grants) for which funding previously received allocated a medium long life – 31 to 50 years.		
Processing rule	Input		

Line 34	Capital Expenditure carried forward Non-Infrastructure Enhancement: Long life assets	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure enhancement (net of grants) for which funding previously received allocated a long life – over 50 years.		
Processing rule	Input		

Line 35	Capital Expenditure carried forward Non-Infrastructure Enhancement: Infinite life assets (land)	%	2dp
Definition	Proportion of capital expenditure on non-infrastructure enhancement (net of grants) for which funding previously received allocated an infinite life (expenditure on land)		
Processing rule	Input		

Line 36	Capital Expenditure carried forward Non-Infrastructure Enhancement: Total	%	2dp
Definition	Total of capital expenditure on non-infrastructure enhancement (net of grants) for which funding previously received.		
Processing rule	Calculated: sum of lines 30 to 35		

Line 37	Capital Expenditure carried forward Non-Infrastructure: Total	%	2dp
Definition	Total of capital expenditure on non-infrastructure (net of grants) for which funding previously received. Line 36 plus line 29 must equal 100%.		
Processing rule	Calculated: sum of lines 29 and 36		

Table A3 – Capital Expenditure Carried Forward – Infrastructure

Line 38	Capital Expenditure carried forward Infrastructure Maintenance	%	2dp
Definition	Proportion of capital expenditure (net of grants) on infrastructure for which funding previously received expended on maintenance		
Processing rule	Input		

Line 39	Capital Expenditure carried forward Infrastructure Enhancement	%	2dp
Definition	Proportion of capital expenditure (net of grants) on infrastructure for which funding previously received expended on enhancement		
Processing rule	Input		

Line 40	Capital Expenditure carried forward Infrastructure - Total	%	2dp
Definition	Total of capital expenditure (net of grants) on infrastructure for which funding previously received. Must equal 100%.		
Processing rule	Sum of lines 38 and 39		

Table A3 – Grants And Third Party Contributions

Line 41	Very Short life assets	%	2dp
Definition	Proportion of capital expenditure funded from grants and third party contributions (line 7) allocated a very short life – 0 to 5 years.		
Processing rule	Input		

Line 42	Short life assets	%	2dp
Definition	Proportion of capital expenditure funded from grants and third party contributions (line 7) on maintenance allocated a short life – 6 to 15 years.		
Processing rule	Input		

Line 43	Medium life assets	%	2dp
Definition	Proportion of capital expenditure funded from grants and third party contributions (line 7) on maintenance allocated a medium life – 16 to 30 years.		
Processing rule	Input		

Line 44	Medium long life assets	%	2dp
Definition	Proportion of capital expenditure funded from grants and third party contributions (line 7) allocated a medium long life – 31 to 50 years.		
Processing rule	Input		

Line 45	Long life assets	%	2dp
Definition	Proportion of capital expenditure funded from grants and third party contributions (line 7) allocated a long life – over 50 years.		
Processing rule	Input		

Line 46	Infinite life assets (land)	%	2dp
Definition	Proportion of capital expenditure funded from grants and third party contributions (line 7) allocated an infinite life (related to expenditure on land)		
Processing rule	Input		

Line 47	Total	%	2dp
Definition	Total of capital expenditure funded from grants and third party contributions (line 7).		
Processing rule	Calculated: Sum of lines 41 to 46		

Table A3 – Infrastructure Renewals

Line 48	Infrastructure Renewals Expenditure	£m	3dp
Definition	Total Infrastructure Renewals Expenditure in the year. Express in base year prices.		
Processing rule	Calculated. Line 3 plus the product of line 6 and line 38. 3+(6*38)		

Line 49	Infrastructure Renewals Charge	£m	3dp
Definition	Total Infrastructure Renewals Charge in the year. Express in base year prices.		
Processing rule	Input		

Table A4 – Assumptions: Asset Disposals

Table A4 – Asset Disposals – Historic Cost Accounts

Line 1	Gross cost of disposed assets	£m	3dp
Definition	Gross cost of disposed assets (Historic Cost).		
Processing rule	Input.		

Line 2	Accumulated depreciation of disposed assets	£m	3dp
Definition	Accumulated depreciation of disposed assets (Historic Cost).		
Processing rule	Input as a negative number.		

Line 3	Net cost of disposed assets	£m	3dp
Definition	Net cost of disposed assets (Historic Cost).		
Processing rule	Calculated field: sum of line 1 and line 2.		

Line 4	Annual Depreciation foregone by disposal of assets	£m	3dp
Definition	Expected annual depreciation if assets had not been disposed (Historic Cost).		
Processing rule	Input as a negative number.		

Line 5	Cash income from asset disposals	£m	3dp
Definition	Cash income from asset disposals.		
Processing rule	Input.		

Table A4 – Asset Disposals – Current Cost Accounts

Line 6	Gross cost of disposed assets	£m	3dp
Definition	Gross cost of disposed assets (Current cost).		
Processing rule	Input field. Express in base year prices.		

Line 7	Accumulated depreciation of disposed assets	£m	3dp
Definition	Accumulated depreciation of disposed assets (Current cost).		
Processing rule	Input as a negative number. Express in base year prices.		

Line 8	Net cost of disposed assets	£m	3dp
Definition	Net cost of disposed assets (Current cost).		

Processing rule	Calculated field: line 6 plus line 7. Express in base year prices.

Line 9	Annual depreciation foregone by disposal of assets	£m	3dp
Definition	Expected annual depreciation if assets had not been disposed (Current Cost).		
Processing rule	Input as a negative number. Express in base year prices.		

Table A5 – Assumptions: Miscellaneous Accounting Assumptions

Table A5 – Profit And Loss Assumptions

Line 1	Revenue	£m	3dp
Definition	Forecast revenue.		
Processing rule	Input field. Express in base year prices.		

Line 2	Operating Costs	£m	3dp
Definition	Forecast operating costs. This line should exclude PPP operating costs.		
Processing rule	Input field. Express in base year prices.		

Line 3	PPP Operating costs	£m	3dp
Definition	Expected annual charge for PPP schemes in each year.		
Processing rule	Input field. Express in base year prices.		

Line 4	Operating income (excluding sale of fixed assets)	£m	3dp
Definition	Expected operating income (as defined in Table B1 line 9).		
Processing rule	Input field. Express in base year prices.		

Line 5	Other income	£m	3dp
Definition	Expected other income (as defined in Table B1 line 11).		
Processing rule	Input field. Express in base year prices.		

Line 6	Extraordinary items	£m	3dp
Definition	Expected extraordinary items (as defined in Table B1 line 17).		
Processing rule	Input field. Express in base year prices.		

Line 7	Dividends paid	£m	3dp
Definition	Expected declared dividends (as defined in Table B1 line 19).		
Processing rule	Input field. Express in base year prices.		

Line 8	Amortisation of PPP assets	£m	3dp
Definition	Expected amortisation of PPP assets.		
Processing rule	Input field. Express in base year prices.		

Line 8a	PPP interest	£m	3dp
Definition	PPP interest in financial year.		
Processing rule	Input field. Express in outturn prices.		

Table A5 – Working Capital

Line 9	Stocks	%	2dp
Definition	Expected stock balance expressed as a percentage of operating costs.		
Processing rule	Input field.		

Line 10	Trade debtors	Days	1dp
Definition	Expected trade debtors balance expressed as 'debtor days'. Debtor days = Trade Debtors/Revenue multiplied by 365.		
Processing rule	Input field.		

Line 11	Prepayments and other short term debtors	%	2dp
Definition	Expected prepayments and other short term debtors balance expressed as a percentage of revenue (previous year).		
Processing rule	Input field.		

Line 12	Trade creditors	Days	1dp
Definition	Expected trade creditors balance expressed as 'creditors days'. Creditor days = Trade Creditors/Operating costs multiplied by 365		
Processing rule	Input field.		

Line 13	Short-term capital creditors	%	2dp
Definition	Expected short term capital creditors balance expressed as a percentage of the capital expenditure in the period (net of grants).		
Processing rule	Input field.		

Line 14	Accruals and other creditors	%	2dp
Definition	Expected balance in accruals and other creditors expressed as a percentage of operating costs (including PPP costs).		
Processing rule	Input field.		

Table A5 – Other Balance Sheet Accounts

Line 15	Cash (net of overdrafts)	£m	3dp
Definition	Expected cash balance (net of overdrafts).		
Processing rule	Input field. Express in outturn prices.		

Line 16	Short term deposits	£m	3dp
Definition	Expected Short term deposits.		

Processing rule	Input field. Express in outturn prices.		

Line 17	Non-trade debtors	£m	3dp
Definition	Expected Non-trade debtors.		
Processing rule	Input field. Express in outturn prices.		

Line 18	Non-trade creditors due within one year	£m	3dp
Definition	Expected Non-trade creditors due within one year.		
Processing rule	Input field. Express in outturn prices.		

Line 19	Investment – loan to group company	£m	3dp
Definition	Expected balance in loans to group companies.		
Processing rule	Input field. Express in outturn prices.		

Line 20	Investment - Other	£m	3dp
Definition	Expected balance in investment accounts.		
Processing rule	Input field. Express in outturn prices.		

Line 21	Other Creditors – greater than one year.	£m	3dp
Definition	Expected balance in other creditors - greater than one year.		
Processing rule	Input field. Express in outturn prices.		

Line 21a	PPP capital repayments	£m	3dp
Definition	Expected PPP capital repayments in financial year.		
Processing rule	Input field. Express in outturn prices.		

Table A5 – Provisions For Liabilities And Charges

Line 22	Change in post employment asset/(liabilities)	£m	3dp
Definition	Expected change in post employment account.		
Processing rule	Input field. Express in outturn prices.		

Line 23	Change in other provisions.	£m	3dp
Definition	Expected changes in other provisions.		
Processing rule	Input field. Express in outturn prices.		

Table A7 – Assumptions: Tax

Table A7 – Tax Rate

Line 1	Tax rate	%	0dp
Definition	Corporation tax rate.		
Processing rule	Input field.		

Table A7 – Capital Allowances Rate

Line 2	Plant and Machinery short life - less than 25 years – allowance rate (reducing balance)	%	0dp
Definition	Capital allowance rate for Plant and Machinery (Short life of less than 25 years on a reducing balance basis).		
Processing rule	Input field.		

Line 2a	Plant and Machinery short life - New expenditure 14/15 (less than 25 years) – allowance rate (reducing balance)	%	0dp
Definition	Capital allowance rate for Plant and Machinery new expenditure 12/13 (short life of less than 25 years on a reducing balance basis).		
Processing rule	Input field.		

Line 3	Plant and Machinery long life - more than 25 years – allowance rate (reducing balance)	%	0dp
Definition	Capital allowance rate for Plant and Machinery (Long life of more than 25 years on a reducing balance basis).		
Processing rule	Input field.		

Line 4	Industrial Buildings Allowance rate (straight line).	%	0dp
Definition	Depreciation rate for Industrial Buildings allowance (straight line).		
Processing rule	Input field.		

Table A7 – Allocation Of Capital Expenditure For Tax Purposes

Line 5	Work in Progress - Opening amount	£m	3dp
Definition	Total amount of assets considered as Work in Progress at the beginning of the year.		
Processing rule	Input field.		

Line 6	Work in Progress – (portion where capital allowances have not been claimed) - opening	£m	3dp
Definition	Portion of opening assets considered as Work in Progress that has not yet been added to the capital allowances pools.		
Processing rule	Copied from Table A7 line 9 for the prior financial year.		

Line 7	Total capitalised expenditure including IRE (outturn prices) excluding grants	£m	3dp
Definition	The total of all capitalised expenditure (water and sewerage service) for both base service and enhancement purposes. This expenditure should be reported net of grants and contributions, but excluding adopted assets at nil cost. It should also include infrastructure renewals expenditure.		
Processing rule	Calculated from Table P1 Line 10 minus P1 Line 9.		

Line 8	Capitalised expenditure allocated for capital allowances (including work in progress)	%	2dp
Definition	Capital expenditure claimed for capital allowances in the year.		
Processing rule	Input field.		

Line 9	Work in Progress – (portion where capital allowances have not been claimed) - closing	£m	3dp
Definition	Portion of assets considered as Work in Progress where capital allowances have not yet been claimed (closing amount)		
Processing rule	Calculated field: line 6 plus line 7 multiplied by (line 6 plus line 7) *line 8.		

Line 10	Assets qualifying for 100% first year allowances	%	2dp
Definition	Forecast percentage of assets indicated in line 8 that qualify for 100% first year allowances.		
Processing rule	Input field.		

Line 11	Assets to be included in the general (25%) pool.	%	2dp
Definition	Forecast percentage of assets indicated in line 8 to be included in the general capital allowance pool which will receive capital allowances at 25% p.a. on a reducing balance basis.		
Processing rule	Input field.		

Line 12	Assets qualifying for long life (6%) pool	%	2dp
Definition	Forecast percentage of assets indicated in line 8 to be included in the long life pool which will receive capital allowances at 6% p.a.		
Processing rule	Input field.		

Line 13	Assets qualifying for Industrial Buildings Allowance	%	2dp
Definition	Forecast percentage of assets indicated in line 8 classified as industrial buildings for tax purposes.		
Processing rule	Input field.		

Line 14	Assets purchased under finance leasing	%	2dp
Definition	Forecast percentage of assets indicated in line 8 purchased under finance leasing.		
Processing rule	Input field.		

Line 15	Capitalised revenue expenditure deducted in year of spend	%	2dp
Definition	Forecast percentage of assets indicated in line 8 (a) which is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) for which a deduction is allowed for tax purposes in year of spend.		
Processing rule	Input field.		

Line 16	Capitalised revenue expenditure depreciated – non-infrastructure	%	2dp
Definition	Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) relates to non-infrastructure assets, and for which a deduction in depreciation is allowed.		
Processing rule	Input field.		

Line 17	Capitalised revenue expenditure depreciated – infrastructure	%	2dp
Definition	Forecast percentage of assets indicated in line 8 which: (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) relates to infrastructure assets, and a deduction in depreciation is allowed.		
Processing rule	Input field.		

Line 18	Capitalised revenue expenditure not depreciated	%	2dp
Definition	Forecast percentage of assets indicated in line 8 which (a) is of a revenue nature and hence treated as deferred revenue expenditure for tax purposes; and (b) is not depreciated and therefore no deduction is allowed.		
Processing rule	Input field.		

Line 19	Other assets not qualifying for capital allowances or revenue deductions	%	2dp
Definition	Forecast percentage of assets indicated in line 8 in addition to those reported in line 14 which are not of a revenue nature and do not qualify for capital allowances or any other deduction for tax purposes.		
Processing rule	Input field.		

Line 20	Grants and contributions taxable on receipt	%	2dp
Definition	Forecast percentage of assets indicated in line 8 which relates to grants and contributions which are taxable on receipt.		
Processing rule	Input field.		

Table A7 – Opening Position (£ Million)

Line 21	Opening pool of capital allowances – asset life < 25 years	£m	3dp
Definition	Opening general pool of capital allowances (for capital assets with useful economic life of less than twenty five years). As of 1st April of the relevant year.		
Processing rule	Calculated field. For 2012-13 copied from Sheet B5 Line 17. For 2013-14 calculated as Sheet B5 Line 7 minus Sheet B5 Line 34.		

Line 22	Opening pool of capital allowances – asset life >= 25 years	£m	3dp
Definition	Opening pool of capital allowances for long life assets with useful economic life of greater than or equal to twenty five years. As of 1st April of the relevant year.		
Processing rule	Calculated field. For 2012-13 copied from Sheet B5 Line 18. For 2013-14 calculated as Sheet B5 Line 8 minus Sheet B5 Line 35.		

Line 23	Residual IBAs	£m	3dp
Definition	Net balance carried forward of Industrial Buildings Allowance assets as at 1st April of the relevant year.		
Processing rule	Calculated field. For 2012-13 copied from Sheet B5 Line 19. For 2013-14 calculated as Sheet B5 Line 9 minus Sheet B5 Line 36.		

Line 24	General Provisions – opening balance	£m	3dp
Definition	Opening balance of other general provisions, i.e. provisions as of 1st April of the relevant year, which for tax purposes, are treated as "general". This should include pensions provisions where the amounts charged to date exceed tax deductions allowed. Where a profit exists and accelerated deductions have been taken, the figure should be input as a negative number.		
Processing rule	Input field.		

Line 25	Losses brought forward	£m	3dp
Definition	Cumulative revenue tax losses carried forward for the appointed business as at the balance sheet date.		
Processing rule	Input field.		

Table A7 – Deductions For Capital Expenditure (£ Million)

Line 26	Existing IBA claims (Outturn)	£m	3dp
Definition	The Industrial Buildings Allowance to be used to adjust profit in the current year, resulting from claims on buildings included in the base year balance sheet.		
Processing rule	Input field. Express in outturn prices.		

Line 27	Depreciation on capitalised revenue expenditure - non infrastructure (outturn) - assets capitalised as of 31 March 2013.	£m	3dp
Definition	The amount of depreciation on capitalised revenue expenditure – non-infrastructure (assets capitalised as of 31 March 2013).		
Processing rule	Input field. Express in outturn prices.		

Line 28	Depreciation on capitalised revenue expenditure infrastructure (outturn).	£m	3dp
Definition	The amount of depreciation on capital expenditure (infrastructure) identified in line 17 in this and previous years, which is allowed as a deduction for tax purposes. This is the total depreciation allowed each year on assets of this type.		
Processing rule	Input field.		

Line 29	Average asset life - non-infrastructure (new assets)	years	2dp
Definition	The average asset life for non-infrastructure assets identified in line 16.		
Processing rule	Input field.		

Line 30	Average asset life - infrastructure (new assets)	years	2dp
Definition	The average asset life for infrastructure assets identified in line 17 and used in the calculation of the depreciation allowance reported in line 28.		
Processing rule	Input field.		

Table A7 – Other Deductions/ Adjustments (£ Million)

Line 31	Revenue expenditure not allowable for tax purposes	£m	3dp
Definition	Operating revenue expenditure (other than depreciation and IRC) that is not allowable as a deduction from trading profits. It excludes infrastructure renewals expenditure and general provision movements. This must include permanently disallowed expenditure reported separately in line 32.		
Processing rule	Input field.		

Line 32	Permanently disallowed expenditure	£m	3dp
Definition	Revenue expenditure that never attracts a tax deduction in the corporation tax computation (other than depreciation) and hence there is no timing difference for deferred tax purposes.		
Processing rule	Input field.		

Line 33	Profit/income not subject to tax/not taxed as trading income	£m	3dp
Definition	Profits or income, which should not be included in the calculation of profit for tax purposes because they are not subject to taxation or are taxed elsewhere e.g.- profits on disposal of fixed assets which are taxed as chargeable gains, UK dividends received etc.		
Processing rule	Input field.		

Line 34	Increase/(decrease) in general provisions (outturn)	£m	3dp
Definition	Differences between opening and closing balances on any general provision i.e. provisions, which are treated for tax purposes as "general."		
Processing rule	Input field. Express in outturn prices.		

Table TA1 – Tariff Increases Per Revenue Group

Table TA1 – Percentage Change In Tariffs Per Revenue Group

Line 1	Revenue Group 1: domestic measured water	%	3dp
Definition	Percentage change in tariffs for domestic measured water revenue group.		
Processing rule	Input		

Line 2	Revenue Group 2: domestic measured sewerage	%	3dp
Definition	Percentage change in tariffs for domestic measured sewerage revenue group.		
Processing rule	Input		

Line 3	Revenue Group 3: domestic unmeasured water	%	3dp
Definition	Percentage change in tariffs for domestic unmeasured water revenue group.		
Processing rule	Input		

Line 4	Revenue Group 4: domestic unmeasured sewerage	%	3dp
Definition	Percentage change in tariffs for domestic unmeasured sewerage revenue group.		
Processing rule	Input		

Line 5	Revenue Group 5: non-domestic measured water	%	3dp
Definition	Percentage change in tariffs for non domestic measured water revenue group.		

Processing rule	Input		

Line 6	Revenue Group 6: non-domestic measured sewerage	%	3dp
Definition	Percentage change in tariffs for non domestic measured sewerage revenue group.		
Processing rule	Input		

Line 7	Revenue Group 7: non-domestic unmeasured water	%	3dp
Definition	Percentage change in tariffs for non domestic unmeasured water revenue group.		
Processing rule	Input		

Line 8	Revenue Group 8: non-domestic unmeasured sewerage	%	3dp

Definition	Percentage change in tariffs for non domestic unmeasured sewerage revenue group.		
Processing rule	Input		
Line 9	Revenue Group 9: Trade Effluent and Roads Drainage	%	3dp
Definition	Percentage change in tariffs for trade effluent and roads drainage revenue group.		
Processing rule	Input		

Table TA1 – Revenue Group 1: Domestic Measured Water

Line 10	Standing charge	£	2dp
Definition	Standing charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 10 x 1 + Sheet TA1 line 1		

Line 11	Volumetric charge	£	4dp
Definition	Volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 11 x 1 + Sheet TA1 line 1		

Line 12	Single person assessed volumetric charge	£	4dp
Definition	Single person assessed volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 12 x 1 + Sheet TA1 line 1		

Line 13	Two person assessed volumetric charge	£	4dp
Definition	Two person assessed volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 13 x 1 + Sheet TA1 line 1		

Line 14	Multi – person assessed volumetric charge	£	4dp
Definition	Multi – person assessed volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 14 x 1 + Sheet TA1 line 1		

Table TA1 – Revenue Group 2: Domestic Measured Sewerage

Line 15	Standing charge	£	2dp
Definition	Standing charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 15 x 1 + Sheet TA1 line 2		

Line 16	Volumetric charge	£	4dp
Definition	Volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 16 x 1 + Sheet TA1 line 2		

Line 17	Single person assessed volumetric charge	£	4dp
Definition	Single person assessed volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 17 x 1 + Sheet TA1 line 2		

Line 18	Two person assessed volumetric charge	£	4dp
Definition	Two person assessed volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 18 x 1 + Sheet TA1 line 2		

Line 19	Multi – person assessed volumetric charge	£	4dp
Definition	Multi – person assessed volumetric charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 19 x 1 + Sheet TA1 line 2		

Table TA1 – Revenue Group 3: Domestic Unmeasured Water

Line 20	Standing charge	£	2dp
Definition	Standing charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 20 x 1 + Sheet TA1 line 3		

Line 21	Variable charge	£	4dp
Definition	Variable charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 21 x 1 + Sheet TA1 line 3		

Line 22	Capped charge	£	2dp
Definition	Capped charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 22 x 1 + Sheet TA1 line 3		

Line 23	Affordability tariff for properties with capital value up to and including £70k	£	2dp
Definition	Affordability tariff for properties with capital value up to and including £70k for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 23 x 1 + Sheet TA1 line 3		

Line 24	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000	£	2dp
Definition	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000 for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 24 x 1 + Sheet TA1 line 3		

Line 25	Affordability tariff for properties with capital value over £100,000	£	2dp
Definition	Affordability tariff for properties with capital value over £100,000 for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 25 x 1 + Sheet TA1 line 3		

Line 26	Flat rate charge	£	2dp
Definition	Flat rate charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 26 x 1 + Sheet TA1 line 3		

Table TA1 – Revenue Group 4: Domestic Unmeasured Sewerage

Line 27	Standing charge	£	2dp
Definition	Standing charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 27 x 1 + Sheet TA1 line 4		

Line 28	Variable charge	£	4dp
Definition	Variable charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 28 x 1 + Sheet TA1 line 4		

Line 29	Capped charge	£	2dp
Definition	Capped charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 29 x 1 + Sheet TA1 line 4		

Line 30	Affordability tariff for properties with capital value up to and including £70k	£	2dp
Definition	Affordability tariff for properties with capital value up to and including £70k for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 30 x 1 + Sheet TA1 line 4		

Line 31	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000	£	2dp
Definition	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000 for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 31 x 1 + Sheet TA1 line 4		

Line 32	Affordability tariff for properties with capital value over £100,000	£	2dp
Definition	Affordability tariff for properties with capital value over £100,000 for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 32 x 1 + Sheet TA1 line 4		

Line 33	Flat rate charge	£	2dp
Definition	Flat rate charge for each financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 33 x 1 + Sheet TA1 line 4		

Table TA1 – Revenue Group 5: Non-Domestic Measured Water

Line 34	Existing customers: Up to 20mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter of up to 20mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 34 x 1 + Sheet TA1 line 5		

Line 35	Existing customers: Over 20mm up to 25mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 20mm up to 25mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 35 x 1 + Sheet TA1 line 5		

Line 36	Existing customers: Over 25mm up to 40mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 25mm up to 40mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 36 x 1 + Sheet TA1 line 5		

Line 37	Existing customers: Over 40mm up to 50mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 40mm up to 50mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 37 x 1 + Sheet TA1 line 5		

Line 38	Existing customers: Over 50mm up to 75mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 50mm up to 75mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 38 x 1 + Sheet TA1 line 5		

Line 39	Existing customers: Over 75mm up to 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 75mm up to 100mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 39 x 1 + Sheet TA1 line 5		

Line 40	Existing customers: Over 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 100 mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 40 x 1 + Sheet TA1 line 5		

Line 41	Existing customers: Up to 20mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter of up to 20mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 41 x 1 + Sheet TA1 line 5		

Line 42	Existing customers: Over 20mm up to 25mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 20mm up to 25mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 42 x 1 + Sheet TA1 line 5		

Line 43	Existing customers: Over 25mm up to 40mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 25mm up to 40mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 43 x 1 + Sheet TA1 line 5		

Line 44	Existing customers: Over 40mm up to 50mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 40mm up to 50mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 44 x 1 + Sheet TA1 line 5		

Line 45	Existing customers: Over 50mm up to 75mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 50mm up to 75mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 45 x 1 + Sheet TA1 line 5		

Line 46	Existing customers: Over 75mm up to 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 75mm up to 100mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 46 x 1 + Sheet TA1 line 5		

Line 47	Existing customers: Over 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 100mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 47 x 1 + Sheet TA1 line 5		

Line 48	Volumetric charge: Existing customers	£	4dp
Definition	Volumetric charge for existing customers for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 48 x 1 + Sheet TA1 line 5		

Line 49	Volumetric charge: New customers	£	4dp
Definition	Volumetric charge for new customers for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 49 x 1 + Sheet TA1 line 5		

Line 50	Domestic allowance tariff	£	4dp
Definition	Domestic allowance tariff for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 50 x 1 + Sheet TA1 line 5		

Table TA1 – Revenue Group 6: Non-Domestic Measured Sewerage

Line 51	Existing customers: Up to 20mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter of up to 20mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 51 x 1 + Sheet TA1 line 6		

Line 52	Existing customers: Over 20mm up to 25mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 20mm up to 25mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 52 x 1 + Sheet TA1 line 6		

Line 53	Existing customers: Over 25mm up to 40mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 25mm up to 40mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 53 x 1 + Sheet TA1 line 6		

Line 54	Existing customers: Over 40mm up to 50mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 40mm up to 50mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 54 x 1 + Sheet TA1 line 6		

Line 55	Existing customers: Over 50mm up to 75mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 50mm up to 75mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 55 x 1 + Sheet TA1 line 6		

Line 56	Existing customers: Over 75mm up to 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 75mm up to 100mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 56 x 1 + Sheet TA1 line 6		

Line 57	Existing customers: Over 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 100 mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 57 x 1 + Sheet TA1 line 6		

Line 58	Existing customers: Up to 20mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter of up to 20mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 58 x 1 + Sheet TA1 line 6		

Line 59	Existing customers: Over 20mm up to 25mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 20mm up to 25mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 59 x 1 + Sheet TA1 line 6		

Line 60	Existing customers: Over 25mm up to 40mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 25mm up to 40mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 60 x 1 + Sheet TA1 line 6		

Line 61	Existing customers: Over 40mm up to 50mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 40mm up to 50mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 61 x 1 + Sheet TA1 line 6		

Line 62	Existing customers: Over 50mm up to 75mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 50mm up to 75mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 62 x 1 + Sheet TA1 line 6		

Line 63	Existing customers: Over 75mm up to 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 75mm up to 100mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 63 x 1 + Sheet TA1 line 6		

Line 64	Existing customers: Over 100mm	£	2dp
Definition	Standing charge for existing customers with supply pipe diameter over 100mm.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 64 x 1 + Sheet TA1 line 6		

Line 65	Volumetric charge: Existing customers	£	4dp
Definition	Volumetric charge for existing customers for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 65 x 1 + Sheet TA1 line 6		

Line 66	Volumetric charge: New customers	£	4dp
Definition	Volumetric charge for new customers for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 66 x 1 + Sheet TA1 line 6		

Line 67	Domestic allowance tariff	£	4dp
Definition	Domestic allowance tariff for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 67 x 1 + Sheet TA1 line 6		

Table TA1 – Revenue Group 7: Non-Domestic Unmeasured Water

Line 68	Standing charge	£	2dp
Definition	Standing charge financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 68 x 1 + Sheet TA1 line 7		

Line 69	Variable charge	£	2dp
Definition	Variable charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 69 x 1 + Sheet TA1 line 7		

Line 70	Capped charge	£	2dp
Definition	Capped charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 70 x 1 + Sheet TA1 line 7		

Line 71	Other revenue flat rate charge	£	2dp
Definition	Other revenue flat rate charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 71 x 1 + Sheet TA1 line 7		

Table TA1 – Revenue Group 8: Non-Domestic Unmeasured Sewerage

Line 72	Standing charge	£	2dp
Definition	Standing charge financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 72 x 1 + Sheet TA1 line 8		

Line 73	Variable charge	£	2dp
Definition	Variable charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 73 x 1 + Sheet TA1 line 8		

Line 74	Capped charge	£	2dp
Definition	Capped charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 74 x 1 + Sheet TA1 line 8		

Table TA1 – Revenue Group 9: Trade Effluent

Line 75	Reception and conveyance charge (R)	£	4dp
Definition	Reception and conveyance charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 75 x 1 + Sheet TA1 line 9		

Line 76	Volumetric treatment charge (V)	£	4dp
Definition	Volumetric treatment charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 76 x 1 + Sheet TA1 line 9		

Line 77	Biological treatment charge (B)	£	4dp
Definition	Biological treatment charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 77 x 1 + Sheet TA1 line 9		

Line 78	Treatment and disposal of sludge charge (S)	£	4dp
Definition	Treatment and disposal of sludge charge for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 78 x 1 + Sheet TA1 line 9		

Line 79	Standard unit cost.	£	4dp
Definition	Standard unit cost for financial year.		
Processing rule	Input values to 2014-15. Calculated from 2015-16 to 2020-21 as prior year tariff in line 79 x 1 + Sheet TA1 line 9		

Table T2 – Customer Base: Revenue Summary By Tariff Basket And Revenue Group

Table T2 – Tariff Basket Revenue Summary

Line 1	Tariff Basket 3: Measured Water	£	0dp
Definition	Revenue derived from charges for measured water		
Processing rule	Calculated from Table T23 line 1 plus Table T23 line 2		

Line 2	Tariff Basket 2: Measured Sewerage	£	0dp
Definition	Revenue derived from charges for measured sewerage		
Processing rule	Calculated from Table T23 line 3 plus Table T23 line 4		

Line 3	Tariff Basket 1: Unmeasured Water	£	0dp
Definition	Revenue derived from charges for unmeasured water		
Processing rule	Calculated from Table T23 line 5 plus Table T23 line 6		

Line 4	Tariff Basket 4: Unmeasured Sewerage	£	0dp
Definition	Revenue derived from charges for unmeasured sewerage		
Processing rule	Calculated from Table T23 line 7 plus Table T23 line 8		

Line 5	Tariff Basket 5: Trade Effluent	£	0dp
Definition	Revenue derived from charges for trade effluent and roads drainage		
Processing rule	Calculated: Copied from Table T23 line 9.		

Line 6	Non-tariff basket revenue (water and sewerage)	£	0dp
Definition	Revenue derived from charges for non-tariff basket water services		
Processing rule	Calculated from Table T23 line 10 plus Table T23 line 11.		

Line 7	Total revenue	£	0dp
Definition	Total tariff and non tariff basket revenue for each financial year.		
Processing rule	Calculated from Table T23 line 10 plus Table T23 line 11.		

Table T2 – Revenue Group Revenue Summary

Line 8	Revenue Group 1: domestic measured water	%	3dp
Definition	Revenue from domestic measured water		
Processing rule	Calculated: copied from Table T23 line 2		

Line 9	Revenue Group 2: domestic measured sewerage	£	0dp
Definition	Revenue from domestic measured sewerage		
Processing rule	Calculated: copied from Table T23 line 3		

Line 10	Revenue Group 3: domestic unmeasured water	£	0dp
Definition	Revenue from domestic unmeasured water		
Processing rule	Calculated: copied from Table T23 line 6		

Line 11	Revenue Group 4: domestic unmeasured sewerage	£	0dp
Definition	Revenue from domestic unmeasured sewerage		
Processing rule	Calculated: copied from Table T23 line 7		

Line 12	Revenue Group 5: non-domestic measured water	£	0dp
Definition	Revenue from non-domestic measured water		

Processing rule	Calculated: copied from Table T23 line 1

Line 13	Revenue Group 6: non-domestic measured sewerage	£	0dp
Definition	Revenue from non-domestic measured sewerage		
Processing rule	Calculated: copied from Table T23 line 4		

Line 14	Revenue Group 7: non-domestic unmeasured water	£	0dp
Definition	Revenue from non-domestic unmeasured water		
Processing rule	Calculated: copied from Table T23 line 5		

Line 15	Revenue Group 8: non-domestic unmeasured sewerage	£	0dp
Definition	Revenue from non-domestic unmeasured sewerage		
Processing rule	Calculated: copied from Table T23 line 8		

Line 16	Revenue Group 9: Trade Effluent and Roads Drainage	£	0dp
Definition	Revenue from trade effluent charges and roads drainage		
Processing rule	Calculated: copied from Table T23 line 9		

Line 17	Revenue Group 10: non-tariff basket revenue - water	£	0dp
Definition	Revenue from non-tariff basket water charges		
Processing rule	Calculated: copied from Table T23 line 11		

Line 18	Total revenue	£	0dp
Definition	Total revenue from all revenue groups		
Processing rule	Sum of lines 8 to 17		

Table T3 – Customer Base: Non-domestic measured water

Table T3 – Tariff Multipliers: Supply Pipe Size – Existing Customers

Line 1	Up to 20mm	nr	0dp
Definition	Number of supply pipes to existing customers with diameter up to 20mm		
Processing rule	Input		

Line 2	Over 20mm up to 25mm	nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 20mm and up to 25mm		
Processing rule	Input		

Line 3	Over 25mm up to 40mm	nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 25mm and up to 40mm		
Processing rule	Input		

Line 4	Over 40mm up to 50mm	nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 40mm and up to 50mm		
Processing rule	Input		

Line 5	Over 50mm up to 75mm	nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 50mm and up to 75mm		
Processing rule	Input		

Line 6	Over 75mm up to 100mm	nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 75mm and up to 100mm		
Processing rule	Input		

Line 7	Over 100mm	nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 100mm		
Processing rule	Input		

Line 8	Total	nr	0dp
Definition	Total number of supply pipes to existing non-domestic measured water customers		
Processing rule	Sum of lines 1, 2, 3, 4, 5, 6 and 7		

Table T3 – Tariff Multipliers: Supply Pipe Size – New Customers

Line 9	Up to 20mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter up to 20mm		
Processing rule	Input		

Line 10	Over 20mm up to 25mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 20mm and up to 25mm		
Processing rule	Input		

Line 11	Over 25mm up to 40mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 25mm and up to 40mm		
Processing rule	Input		

Line 12	Over 40mm up to 50mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 40mm and up to 50mm		
Processing rule	Input		

Line 13	Over 50mm up to 75mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 50mm and up to 75mm		
Processing rule	Input		

Line 14	Over 75mm up to 100mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 75mm and up to 100mm		
Processing rule	Input		

Line 15	Over 100mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 100mm		
Processing rule	Input		

Line 16	Total	nr	0dp
Definition	Total number of supply pipes to new non-domestic measured water customers		
Processing rule	Sum of lines 9, 10, 11, 12, 13, 14 and15		

Table T3 – Standing Charge Tariffs – Existing Customers

Line 17	Up to 20 mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Calculated – copied from Sheet TA1 line 34.		

Line 18	Over 20mm up to 25mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Calculated – copied from Sheet TA1 line 35.		

Line 19	Over 25mm up to 40mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Calculated – copied from Sheet TA1 line 36.		

Line 20	Over 40mm up to 50mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Calculated – copied from Sheet TA1 line 37.		

Line 21	Over 50mm up to 75mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Calculated – copied from Sheet TA1 line 38.		

Line 22	Over 75mm up to 100mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 39.		

Line 23	Over 100mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 40.		

Table T3 – Standing Charge Tariffs – New Customers

Line 24	Up to 20 mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Calculated – copied from Sheet TA1 line 41.		

Line 25	Over 20mm up to 25mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Calculated – copied from Sheet TA1 line 42.		

Line 26	Over 25mm up to 40mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Calculated – copied from Sheet TA1 line 43.		

Line 27	Over 40mm up to 50mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Calculated – copied from Sheet TA1 line 44.		

Line 28	Over 50mm up to 75mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Calculated – copied from Sheet TA1 line 45.		

Line 29	Over 75mm up to 100mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 46.		

Line 30	Over 100mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 47.		

Table T3 – Revenue - Standing Charges – Existing Customers

Line 31	Up to 20 mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Product of lines 1 and 17		

Line 32	Over 20mm up to 25mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Product of lines 2 and 18		

Line 33	Over 25mm up to 40mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Product of lines 3 and 19		

Line 34	Over 40mm up to 50mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Product of lines 4 and 20		

Line 35	Over 50mm up to 75mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Product of lines 5 and 21		

Line 36	Over 75mm up to 100mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Product of lines 6 and 22		

Line 37	Over 100mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Product of lines 7 and 23		

Line 38	Total	£	0dp
Definition	Total revenue from standing charge tariffs for existing non-domestic measured water customers		
Processing rule	Sum of lines 31, 32, 33, 34, 35, 36 and 37		

Table T3 – Revenue – Standing Charges – New Customers

Line 39	Up to 20 mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Product of lines 9 and 24		

Line 40	Over 20mm up to 25mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Product of lines 10 and 25		

Line 41	Over 25mm up to 40mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Product of lines 11 and 26		

Line 42	Over 40mm up to 50mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Product of lines 12 and 27		

Line 43	Over 50mm up to 75mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Product of lines 13 and 28		

Line 44	Over 75mm up to 100mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Product of lines 14 and 29		

Line 45	Over 100mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Product of lines 15 and 30		

Line 46	Total	£	0dp
Definition	Total revenue from standing charge tariffs for new non-domestic measured water customers		
Processing rule	Sum of lines 39, 40, 41, 42, 43, 44 and 45		

Table T3 – Tariffs: Customer Volume

Line 47	Volume subject to volumetric charge - existing customers inc DAV.	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to existing customers including Domestic Allowance Volume.		
Processing rule	Input		

Line 48	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		

Line 49	Total Volume	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to new and existing customers		
Processing rule	Sum of lines 47 and 48		

Table T3 – Volumetric Tariffs

Line 50	Volumetric charge - existing customers	£	4dp
Definition	Volumetric charge for non-domestic measured water – existing customers		
Processing rule	Calculated – copied from Sheet TA1 line 48.		

Line 51	Volumetric charge - new customers	£	4dp
Definition	Volumetric charge for non-domestic measured water – new customers		
Processing rule	Calculated – copied from Sheet TA1 line 49.		

Table T3 – Revenue – Volumetric Charges

Line 52	Revenue from volumetric charge - existing customers	£	0dp
Definition	Revenue from volumetric charge for non-domestic measured water – existing customers		
Processing rule	Product of lines 47 and 50		

Line 53	Revenue from volumetric charge - new customers	£	0dp
Definition	Revenue from volumetric charge for non-domestic measured water – new customers		
Processing rule	Product of lines 48 and 51		

Line 54	Total volumetric revenue	£m	0dp
Definition	Total revenue from volumetric charge for non-domestic measured water – existing and new customers		
Processing rule	Sum of lines 52 and 53		

Table T3 – Domestic Allowance

Line 55	Domestic Allowance Volume	m³	0dp
Definition	Volume of water allowed for domestic purposes to non-domestic customers		
Processing rule	Input		

Line 56	Tariff applicable to Domestic Allowance	£	4dp
Definition	Notional volumetric tariff applicable to domestic allowance water volume		
Processing rule	Calculated- copied from Sheet TA1 line 50.		

Line 57	Domestic Allowance Revenue	£	0dp
Definition	Notional revenue from volumetric tariff applicable to domestic allowance water volume		
Processing rule	Product of lines 55 and 56		

Table T3 – Revenue: P&Q = Charging Year

Line 58	Standing Charge	£	0dp
Definition	Total revenue from standing charges for non-domestic measured water		
Processing rule	Sum of lines 38 and 46		

Line 59	Volumetric	£m	0dp
Definition	Total revenue from volumetric tariffs for non-domestic measured water		
Processing rule	Copied from line 54		

Line 60	Assessed charges revenue	£m	0dp
Definition	Total revenue from assessed charges for non-domestic measured water		
Processing rule	Input		

Line 61	Total non-domestic measured water revenue	£	0dp
Definition	Total revenue for non-domestic measured water revenue		
Processing rule	Sum of lines 58, 59 and 60		

Table T3 – Revenue: P = Charging Year; Q = Weighting Year Bt(j)

Line 62	Standing charge revenue.	£	0dp
Definition	Standing charge revenue for financial year.		
Processing rule	Calculated: Sum Product (lines 1-7 by 17-23) and Sum Product (lines 9-15 by 24-30) using customer nos from 2 years previous and current year tariffs.		

63	Volumetric charge revenue.	£	0dp
Definition	Volumetric charge revenue for financial year.		
Processing rule	Calculated: sum of (line 50 x line 48) and (line 51 x line 48) using customer nos from 2 years previous and current year tariffs.		

Line 64	Assessed charge revenue.	£	0dp
Definition	Assessed charge revenue for financial year.		
Processing rule	Calculated: copied from line 60 from two years previous.		

Line 65	Total non domestic measured water revenue	£	0dp
Definition	Total non domestic measured water revenue for financial year.		
Processing rule	Calculated: Sum of lines 62, 62 and 64.		

Table T3 – Revenue: P = Charging Year; Q = Weighting Year Bt-1(j)

Line 66	Standing charge revenue.	£	0dp
Definition	Standing charge revenue for financial year.		
Processing rule	Calculated: Sum Product (lines 1-7 by 17-23) and Sum Product (lines 9-15 by 24-30) using customer nos from prior year and current year tariffs.		

Line 67	Volumetric charge revenue.	£	0dp
Definition	Volumetric charge revenue for financial year.		
Processing rule	Calculated: sum of (line 50 x line 48) and (line 51 x line 48) using customer nos from prior year and current year tariffs.		

Line 68	Assessed charge revenue.	£	0dp
Definition	Assessed charge revenue for financial year.		
Processing rule	Calculated: copied from line 60 for previous year.		

Line 69	Total non domestic measured water revenue	£	0dp
Definition	Total non domestic measured water revenue for financial year.		
Processing rule	Calculated: Sum of lines 66, 67 and 68.		

Table T7 – Customer Base: Non domestic measured sewerage

Table T7 – Tariff multipliers: Standing Charge: Supply Pipe Size – Existing Customers

Line 1	Up to 20mm		nr	0dp
Definition	Number of supply pipes to existing customers with diameter up to 20mm			
Processing rule	Input			

Line 2	Over 20mm up to 25mm		nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 20mm and up to 25mm			
Processing rule	Input			

Line 3	Over 25mm up to 40mm		nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 25mm and up to 40mm			
Processing rule	Input			

Line 4	Over 40mm up to 50mm		nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 40mm and up to 50mm			
Processing rule	Input			

Line 5	Over 50mm up to 75mm		nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 50mm and up to 75mm			
Processing rule	Input			

Line 6	Over 75mm up to 100mm		nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 75mm and up to 100mm			
Processing rule	Input			

Line 7	Over 100mm		nr	0dp
Definition	Number of supply pipes to existing customers with diameter over 100mm			
Processing rule	Input			

Line 8	Total		nr	0dp
Definition	Total number of supply pipes to existing non-domestic measured water customers			
Processing rule	Sum of lines 1, 2, 3, 4, 5, 6 and 7			

Table T7 – Tariff multipliers: Standing Charge: Supply Pipe Size – New Customers

Line 9	Up to 20mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter up to 20mm		
Processing rule	Input		

Line 10	Over 20mm up to 25mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 20mm and up to 25mm		
Processing rule	Input		

Line 11	Over 25mm up to 40mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 25mm and up to 40mm		
Processing rule	Input		

Line 12	Over 40mm up to 50mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 40mm and up to 50mm		
Processing rule	Input		

Line 13	Over 50mm up to 75mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 50mm and up to 75mm		
Processing rule	Input		

Line 14	Over 75mm up to 100mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 75mm and up to 100mm		
Processing rule	Input		

Line 15	Over 100mm	nr	0dp
Definition	Number of supply pipes to new customers with diameter over 100mm		
Processing rule	Input		

Line 16	Total	nr	0dp
Definition	Total number of supply pipes to new non-domestic measured water customers		
Processing rule	Sum of lines 9, 10, 11, 12, 13, 14 and15		

Table T7 – Revenue - Standing Charges – Existing Customers

Line 17	Up to 20 mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Calculated – copied from Sheet TA1 line 51.		

Line 18	Over 20mm up to 25mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Calculated – copied from Sheet TA1 line 52.		

Line 19	Over 25mm up to 40mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Calculated – copied from Sheet TA1 line 53.		

Line 20	Over 40mm up to 50mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Calculated – copied from Sheet TA1 line 54.		

Line 21	Over 50mm up to 75mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Calculated – copied from Sheet TA1 line 55.		

Line 22	Over 75mm up to 100mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 56.		

Line 23	Over 100mm	£	2dp
Definition	Standing charge tariff for existing non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 57.		

Table T7 – Revenue – Standing Charges – New Customers

Line 24	Up to 20 mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Calculated – copied from Sheet TA1 line 58.		

Line 25	Over 20mm up to 25mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Calculated – copied from Sheet TA1 line 59.		

Line 26	Over 25mm up to 40mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Calculated – copied from Sheet TA1 line 60.		

Line 27	Over 40mm up to 50mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Calculated – copied from Sheet TA1 line 61.		

Line 28	Over 50mm up to 75mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Calculated – copied from Sheet TA1 line 62.		

Line 29	Over 75mm up to 100mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 63.		

Line 30	Over 100mm	£	2dp
Definition	Standing charge tariff for new non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Calculated – copied from Sheet TA1 line 64.		

Table T7 – Standing Charges Revenue – Existing Customers

Line 31	Up to 20 mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Product of lines 1 and 17		

Line 32	Over 20mm up to 25mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Product of lines 2 and 18		

Line 33	Over 25mm up to 40mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Product of lines 3 and 19		

Line 34	Over 40mm up to 50mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Product of lines 4 and 20		

Line 35	Over 50mm up to 75mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Product of lines 5 and 21		

Line 36	Over 75mm up to 100mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Product of lines 6 and 22		

Line 37	Over 100mm	£	0dp
Definition	Revenue from standing charge tariff for existing non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Product of lines 7 and 23		

Line 38	Total	£	0dp
Definition	Total revenue from standing charge tariffs for existing non-domestic measured water customers		
Processing rule	Sum of lines 31, 32, 33, 34, 35, 36 and 37		

Table T7 – Standing Charge Revenue – New Customers

Line 39	Up to 20 mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter up to 20 mm		
Processing rule	Product of lines 9 and 24		

Line 40	Over 20mm up to 25mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 20mm and up to 25mm		
Processing rule	Product of lines 10 and 25		

Line 41	Over 25mm up to 40mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 25mm and up to 40mm		
Processing rule	Product of lines 11 and 26		

Line 42	Over 40mm up to 50mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 40mm and up to 50mm		
Processing rule	Product of lines 12 and 27		

Line 43	Over 50mm up to 75mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 50mm and up to 75mm		
Processing rule	Product of lines 13 and 28		

Line 44	Over 75mm up to 100mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes diameter over 75mm and up to 100mm		
Processing rule	Product of lines 14 and 29		

Line 45	Over 100mm	£	0dp
Definition	Revenue from standing charge tariff for new non-domestic measured water customers with supply pipes over 100mm		
Processing rule	Product of lines 15 and 30		

Line 46	Total	£	0dp
Definition	Total revenue from standing charge tariffs for new non-domestic measured water customers		
Processing rule	Sum of lines 39, 40, 41, 42, 43, 44 and 45		

Table T7 – Tariffs: Volumetric Charge

Line 47	Volumetric charge - existing customers	£	4dp
Definition	Volumetric charge for non-domestic measured water – existing customers		
Processing rule	Calculated – copied from Sheet TA1 line 65.		

Line 48	Volumetric charge - new customers	£	4dp
Definition	Volumetric charge for non-domestic measured water – new customers		
Processing rule	Calculated – copied from Sheet TA1 line 66.		

Table T7 – Customer Volume

Line 49	Volume subject to volumetric charge - existing customers inc DAV.	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to existing customers including Domestic Allowance Volume.		
Processing rule	Input		

Line 50	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		

Line 51	Total Volume	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to new and existing customers		
Processing rule	Sum of lines 49 and 50		

Table T7 – Revenue – Volumetric Charges

Line 52	Revenue from volumetric charge - existing customers	£	0dp
Definition	Revenue from volumetric charge for non-domestic measured water – existing customers		
Processing rule	Product of lines 47 and 49		

Line 53	Revenue from volumetric charge - new customers	£	0dp
Definition	Revenue from volumetric charge for non-domestic measured water – new customers		
Processing rule	Product of lines 48 and 50		

Line 54	Total volumetric revenue	£m	0dp
Definition	Total revenue from volumetric charge for non-domestic measured water – existing and new customers		
Processing rule	Sum of lines 52 and 53		

Table T7 – Domestic Allowance

Line 55	Domestic Allowance Volume	m³	0dp
Definition	Volume of water allowed for domestic purposes to non-domestic customers		
Processing rule	Input		

Line 56	Tariff applicable to Domestic Allowance	£	4dp
Definition	Notional volumetric tariff applicable to domestic allowance water volume		
Processing rule	Calculated- copied from Sheet TA1 line 67.		

Line 57	Domestic Allowance Revenue	£	0dp
Definition	Notional revenue from volumetric tariff applicable to domestic allowance water volume		
Processing rule	Product of lines 55 and 56		

Table T7 – Revenue: Non – Domestic Sewerage

Line 58	Standing Charge	£	0dp
Definition	Total revenue from standing charges for non-domestic measured water		
Processing rule	Sum of lines 38 and 46		

Line 59	Volumetric	£m	0dp
Definition	Total revenue from volumetric tariffs for non-domestic measured water		
Processing rule	Copied from line 54		

Line 60	Assessed charges revenue	£m	0dp
Definition	Total revenue from assessed charges for non-domestic measured water		
Processing rule	Input		

Line 61	Total non-domestic measured water revenue	£	0dp
Definition	Total revenue for non-domestic measured water revenue		
Processing rule	Sum of lines 58, 59 and 60		

Table T7 – Revenue: P = Charging Year; Q = Weighting Year – Bt(j)

Line 62	Standing charge revenue.	£	0dp
Definition	Standing charge revenue for financial year.		
Processing rule	Calculated: Sum Product (lines 1-7 by 17-23) and Sum Product (lines 9-15 by 24-30) using customer nos from 2 years previous and current year tariffs.		

Line 63	Volumetric charge revenue.	£	0dp
Definition	Volumetric charge revenue for financial year.		
Processing rule	Calculated: sum of (line 50 x line 48) and (line 51 x line 48) using customer nos from 2 years previous and current year tariffs.		

Line 64	Assessed charge revenue.	£	0dp
Definition	Assessed charge revenue for financial year.		
Processing rule	Calculated: copied from line 60 from two years previous.		

Line 65	Total non domestic measured water revenue	£	0dp
Definition	Total non domestic measured water revenue for financial year.		
Processing rule	Calculated: Sum of lines 62, 63 and 64.		

Table T7 – Revenue: P = Charging Year; Q = Weighting Year – Bt-1(j)

Line 66	Standing charge revenue.	£	0dp
Definition	Standing charge revenue for financial year.		
Processing rule	Calculated: Sum Product (lines 1-7 by 17-23) and Sum Product (lines 9-15 by 24-30) using customer nos from prior year and current year tariffs.		

Line 67	Volumetric charge revenue.	£	0dp
Definition	Volumetric charge revenue for financial year.		
Processing rule	Calculated: sum of (line 50 x line 48) and (line 51 x line 48) using customer nos from prior year and current year tariffs.		

Line 68	Assessed charge revenue.	£	0dp
Definition	Assessed charge revenue for financial year.		
Processing rule	Calculated: copied from line 60 for previous year.		

Line 69	Total non domestic measured water revenue	£	0dp
Definition	Total non domestic measured water revenue for financial year.		
Processing rule	Calculated: Sum of lines 66, 67 and 68.		

Table T7 – Total Sewerage Volume

Line 70	Total Sewerage Volume (including large users).	m³	0dp
Definition	Volume of water subject to the volumetric tariff charged to existing customers (including large users).		
Processing rule	Calculated from line 70 plus Table 21 line 43		

Line 71	Meter Under Registration (MUR)	m³	0dp
Definition	Meter Under Registration (MUR) assumed at 8.33%.		
Processing rule	Calculated from line 70 multiplied by 8.33%. NI Water to use different percentage if applicable. Use of different percentage to be explained by NI Water.		

Line 72	Total Sewerage Volume (subtotal)	m³	0dp
Definition	Total Sewerage Volume plus MUR (subtotal)		
Processing rule	Calculated from line 70 plus line 71		

Line 73	Maximum Likelihood Estimation (MLE)	m³	0dp
Definition	Maximum Likelihood Estimation (MLE)		
Processing rule	Calculated from line 72 multiplied by 1.7%. NI Water to use different percentage if applicable. Use of different percentage to be explained by NI Water.		

Line 74	Overall Sewerage Volume	m³	0dp
Definition	Overall volume of water subject to the volumetric tariff charged to existing customers (including large users).		
Processing rule	Calculated from line 72 multiplied by 1.7%. NI Water to use different percentage if applicable. Use of different percentage to be explained by NI Water.		

Table T9 – Customer Base: Non-domestic Unmeasured Water

Table T9 – Tariff Multipliers: Standard

Line 1	Total number of billed properties	nr	0dp
Definition	Total number of non-domestic properties billed for unmeasured water		
Processing rule	Input		

Line 2	Total number of billed properties subject to separate standing charge	nr	0dp
Definition	Total number of non-domestic customer properties subject to separate standing charge for unmeasured water i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input		

Line 3	Number of £1,000 Capital Value Unit charges less than capped value	nr	0dp
Definition	Number of £1,000 Capital Value Units that are subject to variable charging for unmeasured water and which result in a combined standing and variable charge which is below the capped value		
Processing rule	Input		

Line 4	Number of billed properties at capped level	nr	0dp
Definition	Number of non-domestic customer properties subject to capped charge for unmeasured water		
Processing rule	Input		

Table T9 – Tariffs: Standard

Line 5	Standing Charge	£	4dp
Definition	The standing charge applied to standard non-domestic customers of unmeasured water		
Processing rule	Calculated: copied from TA1 line 68.		

Line 6	Variable Charge	£	4dp
Definition	Charge made to standard non-domestic customers for unmeasured water for each £1,000 Capital Value		
Processing rule	Calculated: copied from TA1 line 69.		

Line 7	Capped Charge	£	4dp
Definition	Value of capped charge to non-domestic customers for unmeasured water		

Processing rule	Calculated: copied from TA1 line 70.

Table T9 – Void Properties

Line 8	Number of void properties	nr	0dp
Definition	Number of non-domestic void properties		
Processing rule	Input		

Table T9 – Revenue: Standard

Line 9	Standing charge revenue	£	0dp
Definition	Total revenue from standing charges for non-domestic unmeasured water		
Processing rule	Product lines 2 and 5		

Line 10	Variable Charge revenue from uncapped properties	£	4dp
Definition	Total variable charge revenue from non-domestic customers for unmeasured water from properties below capped charging level		
Processing rule	Product of lines 3 and 6		

Line 11	Total Capped Revenue	£	0dp
Definition	Total revenue from capped charges for unmeasured water		
Processing rule	Product of lines 4 and 7		

Line 12	Total	£	0dp
Definition	Total revenue from standard non-domestic customers for unmeasured water		
Processing rule	Sum of lines 9, 10 and 11		

Table T9 – Revenue: P = Charging Year; Q&N = Prior Year – At(i)

Line 13	Standing charge revenue	£	0dp
Definition	Standing charge revenue calculated using standing charge for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 5 for current year multiplied by line 2 of prior year.		

Line 14	Variable charge revenue from uncapped properties	£	0dp
Definition	Variable charge revenue calculated using variable charge for uncapped properties for current year multiplied by customer base for prior year.		

Processing rule	Calculated: Line 6 for current year multiplied by line 3 of prior year.		

Line 15	Total capped revenue	£	0dp
Definition	Total capped revenue calculated using capped charge for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 7 for current year multiplied by line 4 of prior year.		

Line 16	Total	£	0dp
Definition	Total revenue using current year tariffs multiplied by prior year customer base.		
Processing rule	Calculated: sum of lines 13-15.		

Line 17	Total chargeable Supplies (N)	£	0dp
Definition	Total chargeable Supplies (N) for previous year.		
Processing rule	Copied from line 8 for previous year.		

Table T9 – Revenue: P = Prior Year; Q&N = Weighting Year – At-1(i)

Line 18	Standing charge revenue	£	0dp
Definition	Standing charge revenue calculated using standing charge for prior year multiplied by customer base for two years previous.		
Processing rule	Calculated: Line 5 for previous year multiplied by line 2 for two years previous.		

Line 19	Variable charge revenue from uncapped properties	£	0dp
Definition	Variable charge revenue calculated using variable charge for uncapped properties for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 6 for previous year multiplied by line 3 for two years previous.		

Line 20	Total capped revenue	£	0dp
Definition	Total capped revenue calculated using capped charge for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 7 for previous year multiplied by line 4 for two years previous.		

Line 21	Total	£	0dp
Definition	Total revenue using prior year tariffs multiplied by customer base from two years previous.		
Processing rule	Calculated: sum of lines 18-20.		

Line 22	Total chargeable Supplies (N)	£	0dp
Definition	Total chargeable Supplies (N) for two years previous.		

Processing rule	Copied from line 8 for two years previous.

Table T10 – Customer Base: Domestic Unmeasured Water

Table T10 – Tariff Multipliers: Standard

Line 1	Total number of billed properties	nr	0dp
Definition	Total number of domestic properties billed for unmeasured water		

Processing rule	Input

Line 2	Total number of standard customer properties subject to variable charge	nr	0dp
Definition	Total number of standard domestic customer properties subject to separate variable charge for unmeasured water i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input		

Line 3	Number of £1,000 Capital Value Unit charges less than capped value	nr	0dp
Definition	Number of £1,000 Capital Value Units that are subject to variable charging for unmeasured water and which result in a combined standing and variable charge which is below the capped value		
Processing rule	Input		

Line 4	Number of billed properties at capped level	nr	0dp
Definition	Number of standard domestic customer properties subject to capped charge for unmeasured water		
Processing rule	Input		

Table T10 – Tariff Multipliers: Affordability

Line 5	Number of properties with capital value up to and including £70,000	nr	0dp
Definition	Number of domestic properties with capital value up to and including £70,000 and subject to an affordability tariff for unmeasured water		
Processing rule	Input		

Line 6	Number of properties with capital value over £70,000 and up to and including £100,000	nr	0dp

Definition	Number of domestic properties with capital value over £70,000 and up to and including £100,000 and subject to an affordability tariff for unmeasured water
Processing rule	Input

Line 7	Number of properties with capital value over £100,000	nr	0dp
Definition	Number of domestic properties with capital value over £100,000 and subject to an affordability tariff for unmeasured water		
Processing rule	Input		

Line 8	Total number of customers on affordability tariffs	nr	0dp
Definition	Total number of domestic customers on affordability tariffs for unmeasured water		
Processing rule	Calculated: Sum of lines 5-7		

Table T10 – Tariffs: Standard

Line 9	Standing Charge	£	4dp
Definition	The standing charge applied to standard domestic customers of unmeasured water		
Processing rule	Copied from TA1 Line 20.		

Line 10	Variable Charge	£	4dp
Definition	Charge made to standard domestic customers for unmeasured water for each £1,000 Capital Value		
Processing rule	Copied from TA1 Line 21.		

Line 11	Capped Charge	£	4dp
Definition	Value of capped charge to standard domestic customers for unmeasured water		
Processing rule	Copied from TA1 Line 22.		

Table T10 – Tariffs: Affordability

Line 12	Affordability tariff for properties with capital value up to and including £70,000	£	2dp
Definition	Affordability tariff for domestic unmeasured water for properties with capital value up to and including £70,000		
Processing rule	Copied from TA1 Line 23.		

Line 13	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000	£	2dp
Definition	Affordability tariff for domestic unmeasured water for properties with capital value over £70,000 and up to and including £100,000		
Processing rule	Copied from TA1 Line 24.		

Line 14	Affordability tariff for properties with capital value over £100,000	£	2dp
Definition	Affordability tariff for domestic unmeasured water for properties with capital value over £100,000		
Processing rule	Copied from TA1 Line 25.		

Table T10 – Standing Tariff Revenue

Line 15	Standing charge revenue	£	0dp
Definition	Total revenue from standing charges for domestic unmeasured water		
Processing rule	Calculated: Product of lines 2 and 9.		

Line 16	Variable Charge revenue from uncapped properties	£	0dp
Definition	Total variable charge revenue from standard customers for unmeasured water from properties below capped charging level		
Processing rule	Calculated: Product of lines 3 and 10.		

Line 17	Total Capped Revenue	£	0dp
Definition	Total revenue from capped charges		
Processing rule	Calculated: Product of lines 4 and 11.		

Line 18	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured water		
Processing rule	Sum of lines 15-17.		

Table T10 – Affordability Tariff Revenue

Line 19	Revenue from properties with capital value up to and including £70,000	£	0dp
Definition	Revenue from domestic properties with capital value up to and including £70,000 and subject to an affordability tariff for unmeasured water		
Processing rule	Product of lines 5 and 12		

Line 20	Revenue from properties with capital value over £70,000 and up to and including £100,000	£	0dp

Definition	Revenue from domestic properties with capital value over £70,000 and up to and including £100,000 and subject to an affordability tariff for unmeasured water
Processing rule	Product of lines 6 and 13

Line 21	Revenue from properties with capital value over £100,000	£	0dp
Definition	Revenue from domestic properties with capital value over £100,000 and subject to an affordability tariff for unmeasured water		
Processing rule	Product of lines 7 and 14		

Line 22	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured water		
Processing rule	Sum of lines 19, 20 and 21		

Table T10 – Void Properties

Line 23	Number of void properties	nr	0dp
Definition	Number of void domestic properties exempt from unmeasured water charges		
Processing rule	Input		

Table T10 – Revenue

Line 24	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured water		
Processing rule	Calculated: copied from line 18.		

Line 25	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured water		
Processing rule	Calculated: Copied from line 22.		

Line 26	Low income protection subsidy	£	2dp
Definition	Monetary value of low income protection subsidy		
Processing rule	Input		

Line 27	Total	£	0dp
Definition	Total revenue for unmeasured water from domestic customers		

Processing rule	Calculated: sum of lines 24-26.

Table T10 – Revenue: P = Charging Year; Q&N =Prior Year – At(i)

Line 28	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured water using current year tariffs and prior year customer numbers.		
Processing rule	Calculated: sum product of tariff lines for current year (lines 9-11) and customer numbers for prior year (lines 2-4).		

Line 29	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured water using current year tariffs and prior year customer numbers.		
Processing rule	Calculated: sum product of tariff lines for current year (lines 12-14) and customer numbers for prior year (lines 5-7).		

Line 30	Low income protection subsidy	£	2dp
Definition	Monetary value of low income protection subsidy using current year tariffs and prior year customer numbers.		
Processing rule	Input.		

Line 31	Total	£	0dp
Definition	Total revenue for unmeasured water from domestic customers using current year tariffs and prior year customer numbers.		
Processing rule	Calculated: sum of lines 28-30.		

Line 32	Chargeable supplies (N)	£	0dp
Definition	Chargeable supplies for prior year.		
Processing rule	Calculated: copied from line 1 for prior year.		

Table T10 – Revenue: P = Prior Year; Q&N = Weighting Year – At-1(i)

Line 33	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured water using prior year tariffs and customer numbers from two years prior.		
Processing rule	Calculated: sum product of tariff lines for prior year (lines 9-11) and customer numbers for two years prior (lines 2-4).		

Line 34	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured water using prior year tariffs and customer numbers from two years prior.		
Processing rule	Calculated: sum product of tariff lines for prior year (lines 12-14) and customer numbers for two years prior (lines 5-7).		

Line 35	Low income protection subsidy	£	2dp
Definition	Monetary value of low income protection subsidy using prior year tariffs and customer numbers for two years prior.		
Processing rule	Input.		

Line 36	Total	£	0dp
Definition	Total revenue for unmeasured water from domestic customers using prior year tariffs and customer numbers for two years prior.		
Processing rule	Calculated: sum of lines 28-30.		

Line 37	Chargeable supplies (N)	£	0dp
Definition	Chargeable supplies for two years prior.		
Processing rule	Calculated: copied from line 1 for two years prior.		

Table T14 – Customer Base: Domestic Unmeasured Sewerage

Table T14 – Tariff Multipliers: Standard

Line 1	Total number of billed properties	nr	0dp
Definition	Total number of domestic properties billed for unmeasured sewerage		

Processing rule	Input

Line 2	Total number of standard customer properties subject to separate standing charge	nr	0dp
Definition	Total number of standard domestic customer properties subject to separate variable charge for unmeasured sewerage i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input		

Line 3	Number of £1,000 Capital Value Unit charges less than capped value	nr	0dp
Definition	Number of £1,000 Capital Value Units that are subject to variable charging for unmeasured sewerage and which result in a combined standing and variable charge which is below the capped value		
Processing rule	Input		

Line 4	Number of billed properties at capped level	nr	0dp
Definition	Number of standard domestic customer properties subject to capped charge for unmeasured sewerage		
Processing rule	Input		

Table T14 – Tariff Multipliers: Standard

Line 5	Number of properties with capital value up to and including £70,000	nr	0dp
Definition	Number of domestic properties with capital value up to and including £70,000 and subject to an affordability tariff for unmeasured sewerage		
Processing rule	Input		

Line 6	Number of properties with capital value over £70,000 and up to and including £100,000	nr	0dp

Definition	Number of domestic properties with capital value over £70,000 and up to and including £100,000 and subject to an affordability tariff for unmeasured sewerage		
Processing rule	Input		

Line 7	Number of properties with capital value over £100,000	nr	0dp
Definition	Number of domestic properties with capital value over £100,000 and subject to an affordability tariff for unmeasured sewerage		
Processing rule	Input		

Line 8	Total number of customers on affordability tariffs	nr	0dp
Definition	Total number of domestic customers on affordability tariffs for unmeasured sewerage		
Processing rule	Calculated: Sum of lines 5-7		

Table T14 – Tariffs: Standard

Line 9	Standing Charge	£	4dp
Definition	The standing charge applied to standard domestic customers of unmeasured sewerage		
Processing rule	Copied from TA1 Line 27.		

Line 10	Variable Charge	£	4dp
Definition	Charge made to standard domestic customers for unmeasured sewerage for each £1,000 Capital Value		
Processing rule	Copied from TA1 Line 28.		

Line 11	Capped Charge	£	4dp
Definition	Value of capped charge to standard domestic customers for unmeasured sewerage		
Processing rule	Copied from TA1 Line 29.		

Table T14 – Tariffs: Affordability

Line 12	Affordability tariff for properties with capital value up to and including £70,000	£	2dp
Definition	Affordability tariff for domestic unmeasured sewerage for properties with capital value up to and including £70,000		
Processing rule	Copied from TA1 Line 30.		

Line 13	Affordability tariff for properties with capital value over £70,000 and up to and including £100,000	£	2dp
Definition	Affordability tariff for domestic unmeasured sewerage for properties with capital value over £70,000 and up to and including £100,000		
Processing rule	Copied from TA1 Line 31.		

Line 14	Affordability tariff for properties with capital value over £100,000	£	2dp
Definition	Affordability tariff for domestic unmeasured sewerage for properties with capital value over £100,000		
Processing rule	Copied from TA1 Line 32.		

Table T14 – Standing Tariff Revenue

Line 15	Standing charge revenue	£	0dp
Definition	Total revenue from standing charges for domestic unmeasured sewerage		
Processing rule	Calculated: Product of lines 2 and 9.		

Line 16	Variable Charge revenue from uncapped properties	£	0dp
Definition	Total variable charge revenue from standard customers for unmeasured sewerage from properties below capped charging level		
Processing rule	Calculated: Product of lines 3 and 10.		

Line 17	Total Capped Revenue	£	0dp
Definition	Total revenue from capped charges		
Processing rule	Calculated: Product of lines 4 and 11.		

Line 18	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured sewerage		
Processing rule	Sum of lines 15-17.		

Table T14 – Affordability Tariff Revenue

Line 19	Revenue from properties with capital value up to and including £70,000	£	0dp
Definition	Revenue from domestic properties with capital value up to and including £70,000 and subject to an affordability tariff for unmeasured sewerage		
Processing rule	Product of lines 5 and 12		

Line 20	Revenue from properties with capital value over £70,000 and up to and including £100,000	£	0dp
Definition	Revenue from domestic properties with capital value over £70,000 and up to and including £100,000 and subject to an affordability tariff for unmeasured sewerage		
Processing rule	Product of lines 6 and 13		

Line 21	Revenue from properties with capital value over £100,000	£	0dp
Definition	Revenue from domestic properties with capital value over £100,000 and subject to an affordability tariff for unmeasured sewerage		
Processing rule	Product of lines 7 and 14		

Line 22	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured sewerage		
Processing rule	Sum of lines 19, 20 and 21		

Table T14 – Void Properties

Line 23	Number of void properties	nr	0dp
Definition	Number of void domestic properties exempt from unmeasured sewerage charges		
Processing rule	Input		

Table T14 – Revenue

Line 24	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured sewerage		
Processing rule	Calculated: copied from line 18.		

Line 25	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured sewerage		
Processing rule	Calculated: Copied from line 22.		

Line 26	Low income protection subsidy	£	2dp
Definition	Monetary value of low income protection subsidy		
Processing rule	Input		

Line 27	Total	£	0dp
Definition	Total revenue for unmeasured sewerage from domestic customers		
Processing rule	Calculated: sum of lines 24-26.		

Table T14 – Revenue: P = Charging Year; Q&N = Prior Year – At(i)

Line 28	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured sewerage using current year tariffs and prior year customer numbers.		
Processing rule	Calculated: sum product of tariff lines for current year (lines 9-11) and customer numbers for prior year (lines 2-4).		

Line 29	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured sewerage using current year tariffs and prior year customer numbers.		
Processing rule	Calculated: sum product of tariff lines for current year (lines 12-14) and customer numbers for prior year (lines 5-7).		

Line 30	Low income protection subsidy	£	2dp
Definition	Monetary value of low income protection subsidy using current year tariffs and prior year customer numbers.		
Processing rule	Input.		

Line 31	Total	£	0dp
Definition	Total revenue for unmeasured sewerage from domestic customers using current year tariffs and prior year customer numbers.		
Processing rule	Calculated: sum of lines 28-30.		

Line 32	Chargeable supplies (N)	£	0dp
Definition	Chargeable supplies for prior year.		
Processing rule	Calculated: copied from line 1 for prior year.		

Table T14 – Revenue: P = Prior Year; Q&N = Weighting Year – At-1(i)

Line 33	Total Standard Customer Revenue	£	0dp
Definition	Total revenue from standard domestic customers for unmeasured sewerage using prior year tariffs and customer numbers from two years prior.		
Processing rule	Calculated: sum product of tariff lines for prior year (lines 9-11) and customer numbers for two years prior (lines 2-4).		

Line 34	Total revenue from affordability tariffs	£	0dp
Definition	Total revenue from domestic customers on affordability tariffs for unmeasured sewerage using prior year tariffs and customer numbers from two years prior.		
Processing rule	Calculated: sum product of tariff lines for prior year (lines 12-14) and customer numbers for two years prior (lines 5-7).		

Line 35	Low income protection subsidy	£	2dp
Definition	Monetary value of low income protection subsidy using prior year tariffs and customer numbers for two years prior.		
Processing rule	Input.		

Line 36	Total	£	0dp
Definition	Total revenue for unmeasured sewerage from domestic customers using prior year tariffs and customer numbers for two years prior.		
Processing rule	Calculated: sum of lines 28-30.		

Line 37	Chargeable supplies (N)	£	0dp
Definition	Chargeable supplies for two years prior.		
Processing rule	Calculated: copied from line 1 for two years prior.		

Table T15 – Customer Base: Non Domestic Unmeasured Sewerage

Table T15 – Tariff Multipliers: Standard

Line 1	Total number of billed properties	nr	0dp
Definition	Total number of non-domestic properties billed for unmeasured sewerage		
Processing rule	Input		

Line 2	Total number of billed properties subject to separate standing charge	nr	0dp
Definition	Total number of non-domestic customer properties subject to separate standing charge for unmeasured sewerage i.e. where the standing charge is not capped and combined with a variable charge		
Processing rule	Input		

Line 3	Number of £1,000 Capital Value Unit charges less than capped value	nr	0dp
Definition	Number of £1,000 Capital Value Units that are subject to variable charging for unmeasured sewerage and which result in a combined standing and variable charge which is below the capped value		
Processing rule	Input		

Line 4	Number of billed properties at capped level	nr	0dp
Definition	Number of non-domestic customer properties subject to capped charge for unmeasured sewerage		
Processing rule	Input		

Table T15 – Tariffs: Standard

Line 5	Standing Charge	£	4dp
Definition	The standing charge applied to standard non-domestic customers of unmeasured sewerage		
Processing rule	Calculated: copied from TA1 line 72.		

Line 6	Variable Charge	£	4dp
Definition	Charge made to standard non-domestic customers for unmeasured sewerage for each £1,000 Capital Value		
Processing rule	Calculated: copied from TA1 line 73.		

Line 7	Capped Charge	£	4dp
Definition	Value of capped charge to non-domestic customers for unmeasured sewerage		
Processing rule	Calculated: copied from TA1 line 74.		

Table T15 – Void Properties

Line 8	Number of void properties	nr	0dp
Definition	Number of non-domestic void properties		
Processing rule	Input		

Table T15 – Revenue

Line 9	Standing charge revenue	£	0dp
Definition	Total revenue from standing charges for non-domestic unmeasured sewerage		
Processing rule	Product lines 2 and 5		

Line 10	Variable Charge revenue from uncapped properties	£	4dp
Definition	Total variable charge revenue from non-domestic customers for unmeasured sewerage from properties below capped charging level		
Processing rule	Product of lines 3 and 6		

Line 11	Total Capped Revenue	£	0dp
Definition	Total revenue from capped charges for unmeasured sewerage		
Processing rule	Product of lines 4 and 7		

Line 12	Total	£	0dp
Definition	Total revenue from standard non-domestic customers for unmeasured sewerage		
Processing rule	Sum of lines 9, 10 and 11		

Table T15 – Revenue: P = Charging Year; Q&N = Prior Year – At(i)

Line 13	Standing charge revenue	£	0dp
Definition	Standing charge revenue calculated using standing charge for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 5 for current year multiplied by line 2 of prior year.		

Line 14	Variable charge revenue from uncapped properties	£	0dp
Definition	Variable charge revenue calculated using variable charge for uncapped properties for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 6 for current year multiplied by line 3 of prior year.		

Line 15	Total capped revenue	£	0dp
Definition	Total capped revenue calculated using capped charge for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 7 for current year multiplied by line 4 of prior year.		

Line 16	Total	£	0dp
Definition	Total revenue using current year tariffs multiplied by prior year customer base.		
Processing rule	Calculated: sum of lines 13-15.		

Line 17	Total chargeable Supplies (N)	£	0dp
Definition	Total chargeable Supplies (N) for previous year.		
Processing rule	Copied from line 8 for previous year.		

Table T15 – Revenue: P = Charging Year; Q&N = Weighting Year – At-1(i)

Line 18	Standing charge revenue	£	0dp
Definition	Standing charge revenue calculated using standing charge for prior year multiplied by customer base for two years previous.		
Processing rule	Calculated: Line 5 for previous year multiplied by line 2 for two years previous.		

Line 19	Variable charge revenue from uncapped properties	£	0dp
Definition	Variable charge revenue calculated using variable charge for uncapped properties for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 6 for previous year multiplied by line 3 for two years previous.		

Line 20	Total capped revenue	£	0dp
Definition	Total capped revenue calculated using capped charge for current year multiplied by customer base for prior year.		
Processing rule	Calculated: Line 7 for previous year multiplied by line 4 for two years previous.		

Line 21	Total	£	0dp
Definition	Total revenue using prior year tariffs multiplied by customer base from two years previous.		
Processing rule	Calculated: sum of lines 18-20.		

Line 22	Total chargeable Supplies (N)	£	0dp
Definition	Total chargeable Supplies (N) for two years previous.		
Processing rule	Copied from line 8 for two years previous.		

Table T17 – Customer Base: Trade Effluent

Note for table T17 large user revenue from trade effluent should be excluded. It should be presented in T21.

Table T17 – Tariff Multipliers: Supply Points

Line 1	Number of discharge points charged for trade effluent	nr	0dp
Definition	Number of discharge points that are charged for trade effluent		
Processing rule	Input		

Table T17 – Tariff Multipliers: Standard Strength

Line 2	Settled chemical oxygen demand (COD)	mg/l	0dp
Definition	standard strength of chemical oxygen demand in mg/l of the settled sewage		
Processing rule	Input		

Line 3	Total suspended solids (SS)	mg/l	0dp
Definition	Standard strength of suspended solids in mg/l of crude sewage		
Processing rule	Input		

Table T17 – Tariff Multipliers: Annual Volumes And Weighted Average Strengths

Line 4	Trade effluent weighted average strength (COD)	mg/l	0dp
Definition	Weighted average COD concentration of trade effluent		
Processing rule	Input		

Line 5	Trade effluent weighted average strength (SS)	mg/l	0dp
Definition	Weighted average SS concentration of trade effluent		
Processing rule	Input		

Line 6	Annual Chargeable volume	m³	0dp
Definition	Total volume of trade effluent subject to treatment charges		
Processing rule	Input		

Table T17 – Tariffs

Line 7	Reception and conveyance charge (R)	£/m³	4dp
Definition	Unit cost in pounds per cubic metre of reception and conveyance of sewage		
Processing rule	Calculated: copied from TA1 line 75		

Line 8	Volumetric treatment charge (V)	£/m³	4dp
Definition	Unit cost in pounds per cubic metre of the volumetric and primary treatment of sewage		
Processing rule	Calculated: copied from TA1 line 76		

Line 9	Biological treatment charge (B)	£/m³	4dp
Definition	Unit cost in pounds per cubic metre of the biological oxidation treatment of settled sewage		
Processing rule	Calculated: copied from TA1 line 77		

Line 10	Treatment and disposal of sludge charge (S)	£/m³	4dp
Definition	Unit cost in pounds per cubic metre of treatment and disposal of primary sludge		
Processing rule	Calculated: copied from TA1 line 78		

Line 11	Standard unit cost	£/m³	4dp
Definition	Unit charge per cubic metre for trade effluent discharge		
Processing rule	Calculated: copied from TA1 line 79 (also equal to sum of lines 7-10).		

Table T17 – Sewerage Surface Water Volumes

Line 12	Total sewage volume (post MUR, MLE)	Mm3	3dp
Definition	Total sewage volume for year (post MUR, MLE)		
Processing rule	Input		

Line 13	Infiltration	Mm3	3dp
Definition	Infiltration (assumed at 60%). NI Water to explain infiltration assumption		
Processing rule	Calculated: line 12 x assumption percentage		

Line 14	Total sewerage (wastewater) volume	Mm3	3dp
Definition	Total volume of wastewater arriving at wastewater treatment works		
Processing rule	Input		

Line 15	Total drainage (excluding sewage) entering WWTW	Mm3	3dp
Definition	Total volume of drainage excluding wastewater arriving at wastewater treatment works i.e. that volume comprising surface water and infiltration		
Processing rule	Calculated: Line 14- Line 12.		

Line 16	Surface water drainage and infiltration entering works	Mm3	3dp
Definition	Total volume of surface water drainage arriving at wastewater treatment works		
Processing rule	Calculated: Line 13 + Line 17		

Line 17	Surface water drainage to treatment	Mm3	3dp
Definition	Surface water drainage to treatment (excluding Roads Drainage)		
Processing rule	Calculated: Line 20 - Line 22		

Line 18	Surface water drainage volume to storm sewer	Mm3	3dp
Definition	Surface water drainage volume to storm sewer (excluding Infiltration and Roads Drainage)		
Processing rule	Calculated: Line 17 x (- Line 20 x Line 24) divided by line 24		

Table T17 – Surface Water Drainage Costs

Line 19	Surface Water Drainage Costs	p/m3	3dp
Definition	Surface Water drainage Costs (volume to storm sewer (excluding infiltration and, Roads Drainage)		
Processing rule	Calculated: Line 16 x 10^6 x (line 7 plus line 8) plus line 10 x 10^6 x line 7) divided by line 16 divided by 10^6 x 100		

Table T17 – Roads Drainage

Line 20	Total Surface Water Drainage volume to treatment	Mm3	2dp
Definition	Total Surface Water Drainage volume to treatment (including infiltration and Roads Drainage)		
Processing rule	Input		

Line 21	Total Road drainage volume (million m3 per annum)	Mm^3	2dp
Definition	Total Volume of roads drainage entering drainage network		
Processing rule	Input		

Line 22	Road Drainage to Combined Sewer	Mm3	2dp
Definition	Road Drainage to combined Sewer		
Processing rule	Line 21 multiplied by line 24		

Line 23	Road Drainage to Storm Sewer	Mm^3	2dp
Definition	Road Drainage to Storm Sewer		
Processing rule	Line 21 multiplied by line 25		

Line 24	Percentage Urban Combined Sewers	%	2dp
Definition	Percentage of roads drainage volume passing through combined sewers		
Processing rule	Input (lines 24 and 25 should total 100%)		

Line 25	Percentage Urban Separate Sewers	%	2dp
Definition	Percentage of roads drainage volume passing through separate sewers		
Processing rule	Input (lines 24 and 25 should total 100%)		

Line 26	Road drainage revenue	£	2dp
Definition	Revenue received for roads drainage		
Processing rule	Calculated: Line 21 x 1million x Line 24 x (Line 7 +Line 8) + Line 21 x 1 million x Line 25 x (Line 7)		

Table T17 – Revenue

Line 20	Total Trade Effluent Revenue	£	0dp
Definition	Total trade effluent revenue		
Processing rule	Calculated: The sum of: Line 6 multiplied by the sum of:- Line 7 plus line 8, Line 4 divided by line 2 then multiplied by line 9, Line 5 divided by line 3 then multiplied by line 10 Line 6*[(line 7+line 8) +((line 4/line 2)*line 9)+((line 5/line3)*line 10)]		

Line 21	Total Revenue Trade Effluent and Roads Drainage	£	0dp
Definition	Total trade effluent and roads drainage revenue		
Processing rule	The sum of: Line 26 and Line 27		

Table T17 – Revenue: P = Charging Year; Q = Weighting Year – Bt(j)

Line 22	Total Trade Effluent Revenue	£	0dp
Definition	Total trade effluent revenue calculated as current year tariffs by prior year charge multipliers.		
Processing rule	Calculated: The sum of: Line 6 multiplied by the sum of:- Line 7 plus line 8, Line 4 divided by line 2 then multiplied by line 9, Line 5 divided by line 3 then multiplied by line 10 Line 6*[(line 7+line 8) +((line 4/line 2)*line 9)+((line 5/line3)*line 10)]		

Line 23	Total Revenue Roads Drainage	£	0dp
Definition	Total Roads Drainage revenue calculated as current year tariffs by prior year charge multipliers.		
Processing rule	Calculated: Line 20 x 1million x Line 24 x (Line 7 +Line 8) + Line 20 x 1 million x Line 25 x (Line 7)		

Line 24	Total Revenue Trade Effluent and Roads Drainage	£	0dp
Definition	Total trade effluent and roads drainage revenue calculated as current year tariffs by prior year charge multipliers.		
Processing rule	The sum of: Line 29 and Line 30		

Table T17 – Revenue: P = Prior Year; Q = Weighting Year – Bt-1(j)

Line 25	Total Trade Effluent Revenue	£	0dp
Definition	Total trade effluent revenue calculated using tariffs from prior year and customer nos from two years prior.		
Processing rule	Calculated: The sum of: Line 6 multiplied by the sum of:- Line 7 plus line 8, Line 4 divided by line 2 then multiplied by line 9, Line 5 divided by line 3 then multiplied by line 10 Line 6*[(line 7+line 8) +((line 4/line 2)*line 9)+((line 5/line3)*line 10)]		

Line 26	Total Revenue Roads Drainage	£	0dp
Definition	Total Roads Drainage revenue calculated as prior year tariffs by charge multipliers from two years prior.		
Processing rule	Calculated: Line 20 x 1million x Line 24 x (Line 7 +Line 8) + Line 20 x 1 million x Line 25 x (Line 7)		

Line 27	Total Revenue Trade Effluent and Roads Drainage	£	0dp
Definition	Total trade effluent and roads drainage revenue calculated as prior year tariffs by charge multipliers from two years prior.		
Processing rule	The sum of: Line 32 and Line 33		

Table T21 – Customer Base: Non Tariff Basket

Table T21 – Water Revenue – Other Charges

Line 1	Metering Services	£	0dp
Definition	Revenue from water meter testing		
Processing rule	Input		

Line 2	Building water	£	0dp
Definition	Revenue from the supply of building water		
Processing rule	Input		

Line 3	Provision of information	£	0dp
Definition	Revenue from provision of information in respect of water services e.g. FOI requests, search fees, photocopying etc.		
Processing rule	Input		

Line 4	Miscellaneous charges not included above	£	0dp
Definition	Revenue for water services not included in lines 1 to 3		
Processing rule	Input		

Line 5	Total	£	0dp
Definition	Total revenue for other water charges		
Processing rule	Calculated: sum of lines 1-4		

Table T21 – Tariff Multipliers: Large User Tariff

Line 6	Annual consumption between 0 and 100,000m³	m3	2dp
Definition	Large user consumption between 0 and 100,000m³ band		
Processing rule	Input		

Line 7	Annual consumption between 100,000m³ and 250,000m³	m3	2dp
Definition	Large user consumption between 100,000m³ and 250,000m³ band		
Processing rule	Input		

Line 8	Annual consumption between 250,000m³ and 500,000m³	m3	2dp
Definition	Large user consumption between 250,000m³ and 500,000m³ band		
Processing rule	Input		

Line 9	Annual consumption over 500,000m³	m3	2dp
Definition	Large user consumption over 500,000m³ band.		
Processing rule	Input		

Line 10	Total large user annual consumption m3	m3	2dp
Definition	Total consumption for large users.		
Processing rule	Calculated: sum of lines 6-9.		

Table T21 – Tariffs: Large User Tariffs

Line 11	On annual consumption up to 100,000m³	£	4dp
Definition	Tariff applicable to large user consumption between 0 and 100,000m³		
Processing rule	Input		

Line 12	On annual consumption between 100,000m³ and 250,000m³	£	4dp
Definition	Tariff applicable to large user consumption between 100,000m³ and 250,000m³		
Processing rule	Calculated: Line 11 * 0.8		

Line 13	On annual consumption between 250,000m³ and 500,000m³	£	4dp
Definition	Tariff applicable to large user consumption between 250,000m³ and 500,000m³		
Processing rule	Calculated: Line 11 * 0.75		

Line 14	On annual consumption over 500,000m³	£	4dp
Definition	Tariff applicable to large user consumption over 500,000m³		
Processing rule	Calculated: Line 11 * 0.7		

Table T21 – Large User Tariff Revenue

Line 15	Large user revenue on annual consumption up to 100,000m³	£	0dp
Definition	Revenue from the large user tariff applicable on annual consumption up to 100,000m³		
Processing rule	Product of lines 6 and11		

Line 16	Large user revenue on annual consumption between 100,000m³ and 250,000m³	£	0dp

Definition	Revenue from the large user tariff applicable on annual consumption between 100,000m³ and 250,000m³		
Processing rule	Product of lines7 and 12		

Line 17	Large user revenue on annual consumption between 250,000m³ and 500,000m³	£	0dp
Definition	Revenue from the large user tariff applicable on annual consumption between 250,000m³ and 500,000m³		
Processing rule	Product of lines 8 and 13		

Line 18	Large user revenue on annual consumption over 500,000m³	£	0dp
Definition	Revenue from the large user tariff applicable on annual consumption over 500,000m³		
Processing rule	Product of lines 9 and 14		

Line 19	Large user Standing Charge total revenue	£	0dp
Definition	Revenue from the large user standing charges		
Processing rule	Input		

Line 20	Total large user revenue	£	0dp
Definition	Total revenue from large use tariffs		
Processing rule	Sum of lines 15-19 inclusive.		

Table T21 – Lock Up Garages

Line 21	Number of lock up garages	nr	0dp
Definition	Number of lock up garages		
Processing rule	Input		

Line 22	Flat rate charge	£	4dp
Definition	Flat rate charge for each lock up garage		
Processing rule	Calculated: Copied from TA1 line 26		

Line 23	Revenue from lock up garages	£	0dp
Definition	Revenue from lock up garages		
Processing rule	Product of lines 21 and 22		

Table T21 – Other Revenue

Line 24	Number of cattle troughs	nr	0dp
Definition	Number of cattle troughs		
Processing rule	Input		

Line 25	Flat rate charge	£	4dp
Definition	Flat rate charge for each cattle trough		
Processing rule	Calculated: Copied from TA1 line 71		

Line 26	Revenue from cattle troughs	£	0dp
Definition	Revenue from cattle troughs		
Processing rule	Product of lines 24 and 25		

Table T21 – Total Water Non-Tariff Basket Revenue

Line 27	Revenue from other charges	£	0dp
Definition	Total water revenue from other charges		
Processing rule	Calculated: copied from line 5		

Line 28	Large user tariff revenue	£	0dp
Definition	Total water revenue from large users		
Processing rule	Calculated: copied from line 20		

Line 29	Other revenue	£	0dp
Definition	Other water revenue		
Processing rule	Calculated: sum of lines 23 and 26.		

Line 30	Total revenue	£	0dp
Definition	All revenue for water services not part of the tariff basket		
Processing rule	Calculated: sum of lines 27-29 inclusive		

Table T21 – Sewerage Revenue – Other Charges

Line 31	Metering Services- sewerage	£	0dp
Definition	Revenue from sewerage meter testing		
Primary Purpose	Informing future price determination		
Processing rule	Input		
Responsibility	Regulatory Finance Team		

32	Metering Services- trade effluent	£	0dp
Definition	Revenue from trade effluent meter testing		
Processing rule	Input		

Line 33	Trade effluent- revenue from large users	£	0dp
Definition	Revenue in respect of trade effluent for large users		
Processing rule	Input		

Line 34	Sewerage inspection fees	£	0dp
Definition	Revenue in respect of connections to public sewers supervised by the company		
Processing rule	Input		

Line 35	Tankered waste disposal charges (excluding trade effluent charges)	£	0dp
Definition	Revenue from tankered waste disposal charges including septic tanks. This should exclude trade effluent charges.		
Processing rule	Input		

Line 36	Provision of information	£	0dp
Definition	Revenue from provision of information in respect of sewerage or trade effluent services e.g. FOI requests, search fees, photocopying etc.		
Processing rule	Input		
Line 37	Miscellaneous charges not included above	£m	0dp
Definition	Revenue for sewerage and trade effluent services not included in lines 1 to 6		
Processing rule	Input		

Line 38	Total	£m	0dp
Definition	Total revenue from sewerage revenue – other charges		
Processing rule	Calculated: sum of lines 31-37		

Table T21 – Tariff Multipliers: – Large User Tariff Volumes (Sewerage)

Line 39	Annual consumption up to 100,000m³	m3	2dp
Definition	Large user consumption between 0 and 100,000m³ band,		
Processing rule	Input		

Line 40	Annual consumption between 100,000m³ and 250,000m³	m3	2dp
Definition	Large user consumption between 100,000m³ and 250,000m³ band.		
Processing rule	Input		

Line 41	Annual consumption between 250,000m³ and 500,000m³	m3	2dp
Definition	Large user consumption between 250,000m³ and 500,000m³ band.		
Processing rule	Input		

Line 42	Annual consumption over 500,000m³	m3	2dp
Definition	Large user consumption over 500,000m³ band.		
Processing rule	Input		

Line 43	Total large user annual consumption m3	m3	2dp
Definition	Total consumption for large users.		
Processing rule	Calculated: sum of lines 39-42.		

Table T21 – Tariffs: Large User Tariffs

Line 44	On annual consumption between 0 and 100,000m³	£	4dp
Definition	Annual volume of wastewater discharged on the large user tariff applicable on annual consumption between 0 and 100,000m³		
Processing rule	Input		

Line 45	On annual consumption between 100,000m³ and 250,000m³	£	4dp
Definition	Annual volume of wastewater discharged on the large user tariff applicable on annual consumption between 100,000m³ and 250,000m³		
Processing rule	Calculated: equal to line 44		

Line 46	On annual consumption between 250,000m³ and 500,000m³	£	4dp
Definition	Annual volume of wastewater discharged on the large user tariff applicable on annual consumption between 250,000m³ and 500,000m³		
Processing rule	Calculated: equal to line 45		

Line 47	On annual consumption over 500,000m³	£	4dp
Definition	Annual volume of wastewater discharged on the large user tariff applicable on annual consumption over 500,000m³		
Processing rule	Calculated: equal to line 46		

Table T21 – Large User Tariff Revenue

Line 48	Large user revenue on annual consumption between 0 and 100,000m³	£	0dp
Definition	Revenue from the large user tariff applicable on annual consumption between 0 and 100,000m³		
Processing rule	Product of lines 39 and 44		

Line 49	Large user revenue on annual consumption between 100,000m³ and 250,000m³	£	0dp
Definition	Revenue from the large user tariff applicable on annual consumption between 100,000m³ and 250,000m³		
Processing rule	Product of lines 40 and 45		

Line 50	Large user revenue on annual consumption between 250,000m³ and 500,000m³	£	0dp
Definition	Revenue from the large user tariff applicable on annual consumption between 250,000m³ and 500,000m³		
Processing rule	Product of lines 41 and 46		

Line 51	Large user revenue on annual consumption over 500,000m³	£	0dp
Definition	Revenue from the large user tariff applicable on annual consumption over 500,000m³		
Processing rule	Product of lines 42 and 47		

Line 52	Large user Standing Charge total revenue	£	0dp
Definition	Revenue from the large user standing charges		
Processing rule	Input		

Line 53	Total large user revenue (sewerage)	£	0dp
Definition	Total revenue from large use tariffs		
Processing rule	Sum of lines 48-52 inclusive.		

Table T21 – Large User (Trade Effluent)

Line 54	Annual Chargeable Consumption	m3	0dp
Definition	Annual Chargeable Consumption (large user – trade effluent)		
Processing rule	Input.		

Line 55	Trade Effluent Tariff	£/m3	3dp
Definition	Trade Effluent Tariff per m3		
Processing rule	Calculated: ((T17 line 7 plus T17 line 8) plus ((T17 line 4 / T17 line 2) x T17 line 9) + ((T17 line 5 / T17 line 3) x T17 line 10)).		

Line 56	Trade Effluent Large User Revenue	£	0dp
Definition	Trade Effluent Revenue from large users		
Processing rule	Calculated: line 54 x line 55.		

Line 57	Trade Effluent Total Volume	m3	0dp
Definition	Trade Effluent Total Volume (chargeable volume)		
Processing rule	Calculated: T17 line 6 plus line 54.		

Table T21 – Lock Up Garages

Line 58	Number of lock up garages	nr	0dp
Definition	Number of lock up garages		
Processing rule	Input		

Line 59	Flat rate charge	£	4dp
Definition	Flat rate charge for each lock up garage		
Processing rule	Calculated: copied from TAI line 33.		

Line 60	Revenue from lock up garages	£	0dp
Definition	Revenue from lock up garages		
Processing rule	Product of lines 58 and 59.		

Table T21 – Total Wastewater Non-Tariff Basket Revenue

Line 61	Revenue from other charges	£	0dp
Definition	Total wastewater revenue from other charges		
Processing rule	Calculated: copied from line 38		

Line 62	Large user tariff revenue (sewerage)	£	0dp
Definition	Total wastewater revenue from large users		
Processing rule	Calculated: copied from line 53		

Line 63	Large user tariff revenue (trade effluent)	£	0dp
Definition	Total trade effluent revenue from large users		
Processing rule	Calculated: copied from line 56		

Line 64	Revenue from lock up garages	£	0dp
Definition	Wastewater revenue from lock up garages		
Processing rule	Calculated: copied from line 60		

Line 65	Total revenue	£	0dp
Definition	All revenue for wastewater services not part of the tariff basket		
Processing rule	Calculated: sum of lines 61-64 inclusive		