

Chapter 35

Financial measures; Water service - expenditure by purpose

Covering:

- Base service provision
- Quality enhancements
- Enhanced service levels
- Improving supply/demand balance
- New outputs/obligations since the SBP
- Grants and contributions (including infrastructure charges)
- Expenditure totals

Financial measures

Chapter 35

Water service - expenditure by purpose

This table has eight blocks and a total of 28 lines. It covers:

- **Base service provision:** This includes the expenditure necessary in the water service for the maintenance of base service provision, which includes base operating expenditure, infrastructure renewals, and non-infrastructure maintenance expenditure.
- **Enhancements including:**
 - **Quality enhancements:** Lines 7 and 8 are expenditure on the provision of new or enhancement of existing assets to achieve improvement in performance in line with stricter legal requirements as allowed for in the strategic business plan (or any subsequent interim determination). Lines 18 and 19 should include expenditure associated with new legal obligations placed on the water service since the strategic business plan.
 - **Enhanced service levels:** An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories. Allocation of expenditure to enhanced customer service levels should represent expenditure solely for this purpose. Lines 9 and 10 are for expenditure on outputs allowed for in the strategic business plan (or any subsequent interim determination). Expenditure on other ESL outputs should be included in lines 18 and 19.
 - **maintaining and improving supply/demand balance:** This includes expenditure on the provision of assets for water supply to new customers with no net deterioration of existing levels of service, and to accommodate (or manage) increased use of water by existing customers whilst maintaining existing levels of service; and for enhancements to the security of supply. This should include expenditure associated with the provision of free optional meters and selective meters.

Line 14 should include capital expenditure for free selective and optional meters. The company should state the split of expenditure on free meter 'optants' and selective meters in the commentary to this line.

Lines 11 to 17 are for expenditure on outputs allowed for in the strategic business plan (or any subsequent interim determination). Expenditure on other supply/demand outputs should be included in lines 18 and 19.
 - **new outputs/obligations since the SBP:** Expenditure to deal with new outputs required from the company for the water service not included in either the SBP or subsequent interim determinations. The specific outputs and the reasons for the change since the SBP should be explained in the commentary. This should therefore include the expenditure the company considers to be outside the remit of the SBP.

- **Capital contributions and infrastructure charges receipts for new connections**

- **Adopted assets**

This category includes two lines. Line 22 records assets acquired at nil cost. Line 23 records assets acquired in return for a payment (e.g. mains adopted from a self lay organisation). Line 22 should record the Gross MEA of the asset adopted. Line 23 should record the Gross MEA less any payment made. The payment should be included in the relevant capital expenditure sections A, B, C, D or E. This would normally be Supply Demand Balance for self lay adoptions.

Guidance

General

A single table is provided to capture data on capital investment and assets adopted at nil cost by NI Water.

The operating expenditure reported should include the relevant allocation of the opex element of the PPP unitary charge included in the total OPEX in Table 21 line 22. In its commentary, NI Water should state and explain the allocation of the OPEX element of the PPP unitary charge to each line of the table.

Capital expenditure reported in any of lines 1 to 28 should exclude any expenditure on PPP assets which form part of the unitary charge payments reported in Table 42 but should include all other capital investment by NI Water.

If the expenditure reported in any of lines 1 to 28 of the table expenditure includes investment in PPP assets which the company does not consider to be part of the unitary charge payment reported in Table 42, this should be clearly stated and explained in the commentary. The capital expenditure reported in any of lines 1 to 28 of this table should be consistent with Table 32.

Additional lines have been provided to report the element of the PPP unitary charge in the year which the company includes as a capital payment in its accounts divided into categories of base, quality, enhanced service, supply demand balance and new obligations since the SBP. The total expenditure reported in these lines should reconcile to the capital expenditure element of the unitary charge for the water service reported in table 42. In its commentary, NI Water should state and explain the allocation of the CAPEX element of the PPP unitary charge to lines 29 to 34 of the table.

If at any stage during the SBP period, the company receives an interim determination during the report year, it should submit revised figures for prior years (2007-10 only) for lines 5 to 21, as appropriate.

The total asset additions value calculated in line 26 should be the same as table 32 line 17 column 3 plus table 32 line 33 column 3. Any difference should be explained in the commentary to chapter 35.

Within the commentary the company is required to set out the progress it has made in delivering other defined outputs for maintaining base services which are included in the SBP. Assets that have been adopted during the year whether at nil cost or in return for a payment (eg. mains adopted from a self lay organisation) are included at their MEA value in table 32 in accordance with the principles of RAG 1.04.– Any payments should be included within the other purpose categories in this table (table 35) and the MEA value lessons payment aggregated in line 21.

Amounts shown under grants, capital contributions and infrastructure charges for new connections should not include the corresponding third party contribution amount for such assets.

The chapter 35 commentary must explain how the allocation of expenditure to enhanced service levels relates to improvements in the company wide level of service. The commentary should describe in detail how the improvements have been effected and measured with reference where possible to levels of service indicators, and in particular how improvements which flow from expenditure in other categories have been accounted for.

Allocation of expenditure to infrastructure: The general rules for allocation of expenditure are contained in regulatory accounting guidelines (RAG 2.03).

In principle, up-sizing of assets should not be allocated to base service provision. Where a new asset is being provided or an existing asset modified to achieve an enhanced service then this should be allocated to enhancement service. However, new or replacement of instrumentation and control assets for maintenance or improved operational efficiency should be allocated to base service provision even if the new plant improves the treatment quality.

The company should state in commentaries how allocation has been made for:

- health and safety expenditure;
- energy conservation expenditure; and
- operational efficiency expenditure.

where this has not been allocated to operational activities (on a site by site basis).

Proportional allocation

- To enhance comparability in the longer term, appointees are required to allocate expenditure on projects between service areas and investment purpose categories to at least the nearest 5% of project value;
- Confidence grades on expenditure should be limited to the reliability grade only i.e. not accuracy graded since this will depend on the proportion of the project expenditure allocated to each purpose category, e.g. an allocation of 5% of project value to enhanced service levels may be accurate to only 2.5% of project value which is 50% of the allocated proportion;
- Because of the effect that a large individual scheme may have on the allocation of costs to a particular investment category, threshold limits have been set on scheme values, above which investment must be proportionally allocated.

Annual Capital Programme (06-07 prices)	Threshold scheme/project size for which proportional allocation is required
£ 0 – 10m	£ 10 000
£10m - 100m	£ 50 000
greater than £100m	£100 000

- The company should provide commentary in the return on any material changes in allocation methodology since the SBP, or any non compliance with the guidance above on allocation of expenditure to infrastructure and proportional allocation between services areas and investment purpose categories. Where these are not consistent with the proportional allocation rules set out above, commentary should also be provided on the extent of non-compliance and the methodologies used;
- Proportional allocation may be required between different enhancement categories or to distinguish the elements of a scheme which relate to enhancement from those, which serve to maintain base service; and

- Scheme costs relating to different enhancement categories are to be proportioned across the investment categories in relation to the relative capacities of each element of the scheme. A single physical measure should be identified that is appropriate to the purpose category, e.g.
 - rate of flow;
 - equivalent population; or
 - hydraulic capacity.

An example of proportional allocation is detailed below:

An existing cast iron water main into a distribution zone with a capacity of 2.8 MI/d needs to be replaced as part of the programme to meet Article 31 of the Water and Sewerage Services Order (Northern Ireland) 2006 undertakings for quality in the distribution system. The main is to be constructed with a capacity of 4.3 MI/d, to allow for future growth.

Purposes: Quality Compliance and Growth

The scheme would be apportioned as:

<u>Existing Capacity x 100%</u>	i.e.	$\frac{2.8 \times 100}{4.3}$	= 65% to Quality
<u>Proposed Capacity</u>			
<u>Proposed Capacity - Existing Capacity x 100%</u>	i.e.	$\frac{(4.3 - 2.8) \times 100}{4.3}$	= 35% to Growth
<u>Proposed Capacity</u>			

Leakage reduction expenditure: The company must identify in the commentary the estimated additional expenditure included in base opex which relates to reducing leakage to meet SBP ELL based leakage targets.

The company should set out where this expenditure has been allocated between opex, IRE or supply/demand balance or other. Costs should be given in outturn prices.

Leakage reduction expenditure will normally comprise:

- leakage detection and repair (including supply pipe repair);
- leakage pilots;
- leakage monitoring; and
- pressure reduction.

For the purpose of Table 35, the treatment of expenditure categorised by NI Water as 'backlog base' should be consistent with that at the time of the SBP. The company should provide details in its commentary of the amount of 'backlog base' expenditure included under each enhancement category within the table.

Grants and capital contributions: only grants and capital contributions received for expenditure in the Supply/Demand category should be recorded in Block F. Any other Grants and Capital Contributions are accounted for in lines 3, 4 and 6 in this table.

Price base: All figures in table 35 are to be in money of the day price terms.

Guidance to the Reporter

The Reporter should:

- confirm the company's method of allocating leakage expenditure , particularly between capital and operating expenditure. Comment on any change in the company's policy of allocating leakage expenditure from that adopted for previous years;
- confirm that the company has set rules for proportional allocation of expenditure, and that these are reasonable and are followed for project expenditure above the thresholds given in the general guidance for the company;
- indicate the extent to which the company has used proportional allocation versus prime purpose allocation;
- comment on the allocation of the unitary charge payment by purpose;
- comment on the types of schemes that were proportionally allocated and give examples of the percentage of capital expenditure allocated to each category where possible. following areas are of particular interest:
 - What assumptions are made in allocating expenditure on mains rehabilitation schemes?; and
 - When practising proportional allocation, what specific method does the company use to determine the elements of quality compliance and maintenance expenditure for projects at treatment works?
- comment on any expenditure included in lines 18 and 19, and confirm whether the reported expenditure is for new obligations identified for the SBP period, such work not having been included in the SBP; and
- confirm that capital expenditure for selective metering has been included in line 14.

Table 35 line definitions

A BASE SERVICE PROVISION

1	Base operating expenditure	£m	3dp
Definition	<p>The level of operating expenditure on the water network required to maintain the quantity and quality of outputs and levels of service provided by the water service in the report year. Operating expenditure excludes current cost depreciation and the infrastructure renewals charge. Base opex includes the opex incurred in the provision of services to third parties.</p> <p>Include the relevant allocation of opex element of PPP unitary charge reported in Table 21.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Comparative Efficiency and Performance Team		

2	Infrastructure renewals expenditure (net)	£m	3dp
Definition	Maintenance of base service: infrastructure renewals expenditure net of grants and capital contributions.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Copied: table 32 line 32 column 3		
Responsibility	Network Regulation Team		

3	MNI (gross of grants and contributions)	£m	3dp
Definition	<p>The total expenditure (gross of grants and contributions) required for the water service for maintenance of non-infrastructure assets as defined in RAG2.03. Expenditure is for the preservation, and where necessary the replacement, of water service non-infrastructure assets to maintain serviceability.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Copied: table 32 line 33 column 3		
Responsibility	Network Regulation Team		

4	MNI – grants and contributions	£m	3dp
Definition	Grants and contributions received by the company relating to water maintenance non-infrastructure expenditure.		
Primary Purpose	Informing relative performance and efficiency assessments		
Processing rule	Input		
Responsibility	Network Regulation Team		

5	MNI – net of grants and contributions	£m	£3dp
Definition	Total net water capital maintenance non-infrastructure expenditure (i.e. after deducting grants and capital contributions received by the company)		
Primary Purpose	Informing relative performance and efficiency		
Processing rule	Calculated field: line 3 minus line 4		
Responsibility	Network Regulation Team		

6	Infrastructure renewals expenditure (gross)	£m	3dp
Definition	The preservation and (where necessary) the replacement of water service assets defined as infrastructure in RAG2.03, to maintain serviceability. For this line expenditure is reported gross of grants and capital contributions.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

B QUALITY ENHANCEMENTS

7	Capex: Total quality enhancement programme (water)	£m	3dp
Definition	<p>The total capital expenditure proportionally allocated to quality reported for the provision of new or enhancement of existing water service assets to comply with legal obligations or Ministerial guidance.</p> <p>This is the capital expenditure to deliver the quality enhancement outputs included in the SBP or amendments confirmed at an interim determination of prices for all the water service quality cost drivers.</p> <p>Do not include expenditure relating to new outputs/obligations since the SBP.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Copied: table 37 line 18		
Responsibility	Network Regulation Team		

8	Opex: Total quality enhancement programme (water)	£m	3dp
Definition	<p>The net additional operating expenditure in addition to that in the base year for work to deliver the water service quality enhancement programme.</p> <p>This is the operating expenditure to deliver the quality enhancement outputs included in the SBP or amendments confirmed at an interim determination of prices for all the water service quality cost drivers.</p> <p>Do not include expenditure relating to new outputs/obligations since the SBP.</p> <p>Include the relevant allocation of opex element of PPP unitary charge reported in Table 21.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Copied: table 37 line 19		
Responsibility	Network Regulation Team		

C ENHANCED SERVICE LEVELS

9	Capital expenditure – customer service	£m	3dp
Definition	Capital expenditure for the sole purpose of enhancing the level of service to customers other than enhanced security of supply. An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories. Allocation of expenditure to enhanced service levels should represent expenditure solely for this purpose.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Comparative Efficiency and Performance Team		

10	Additional operating expenditure – customer service	£m	3dp
Definition	<p>This is additional operating expenditure in relation to the base year which arises from enhancements to the level of service provided to customers other than enhancements to security of supply. An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories. Allocation of expenditure to enhanced service levels should represent expenditure solely for this purpose.</p> <p>Include the relevant allocation of opex element of PPP unitary charge reported in Table 21.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Comparative Efficiency and Performance Team		

D MAINTAINING AND IMPROVING SUPPLY/DEMAND BALANCE

11	Capital expenditure supply/demand balance	£m	3dp
Definition	The provision of water assets to provide for new customers with no net deterioration of existing levels of service and to accommodate increased use of water by existing customers to maintain existing levels of service. This should also include capital expenditure associated with the provision of free optional and selective meters.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Calculated: sum of lines 12, 13 and 14.		
Responsibility	Network Regulation Team		

12	Capex - new development	£m	3dp
Definition	The gross capital costs associated with the provision of local distribution assets for water service to provide for new customers with no net deterioration of existing levels of service.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

13	Capex – growth	£m	3dp
Definition	<p>Capital expenditure associated with meeting or offsetting changes in demand from new and existing customers, whilst maintaining existing levels of service.</p> <p>Note: this capital expenditure should exclude expenditure relating to the provision of local distribution assets to provide a water service to new customers. This expenditure should be reported under line 12, 'Capex – new development'. Exclude capital expenditure associated with free meter optants, which is reported in line 14.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

14	Capex – Free meter “selective and optants”	£m	3dp
Definition	<p>Capital expenditure associated with the total number of free meter options installed at household properties during the year.</p> <p>Include meters installed at household properties fitted in any location (e.g. internal, external in garden, external at boundary, etc.). Include only those meters which have been installed free of charge to the customer and which are used to determine a customer's bill. Include meters which have had capital expenditure allowed for explicitly (in full or in part) in price limits.</p> <p>Please also include capex for selective metering in this line.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

15	Additional operating expenditure supply/demand balance	£m	3dp
Definition	<p>The additional operating expenditure in relation to the base year, which results from supply/demand balance capital investment to maintain basic services; including new development and free meter optants.</p> <p>Include the relevant allocation of opex element of PPP unitary charge reported in Table 21.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

16	Capital expenditure – security of supply	£m	3dp
Definition	<p>The capital cost associated with the achievement of an enhanced service level that directly impacts on security of supply.</p> <p>An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

17	Additional operating expenditure – security of supply	£m	3dp
Definition	<p>The adjustments made to base operating expenditure due to capital investment undertaken to achieve an enhanced service level that directly impacts on the supply/demand balance.</p> <p>Include the relevant allocation of opex element of PPP unitary charge reported in Table 21.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

E NEW OUTPUTS/OBLIGATIONS SINCE THE SBP

18	New outputs/obligations – capex	£m	3dp
Definition	<p>The capital expenditure to deal with new outputs required from the company for the water service, but not included in the Strategic Business Plan or a subsequent interim determination. The specific outputs and the reasons for the change since the SBP should be explained in the commentary</p> <p>For quality enhancement outputs, any changes should be explained with the current view of the relevant quality regulator.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

19	New outputs/obligations – opex	£m	3dp
Definition	<p>The net additional operating expenditure compared with the base year for enhancement opex, to deal with new outputs required from the company for the water service, but not included in either the Strategic Business Plan or a subsequent interim determination. The specific outputs and the reasons for the change since the SBP should be explained in the commentary.</p> <p>For quality enhancement outputs, any changes should be explained with the current view of the relevant quality regulator.</p> <p>Include the relevant allocation of opex element of PPP unitary charge reported in Table 21.</p>		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

F GRANTS, CAPITAL CONTRIBUTIONS AND INFRASTRUCTURE CHARGES RECEIPTS FOR NEW CONNECTIONS

20	Infrastructure charge receipts - new connections	£m	3dp
Definition	Capital contributions in the form of water infrastructure charges received during the year for new connections.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

21	Enhancement requisitions, grants and contributions	£m	3dp
Definition	Capital contributions other than from infrastructure charges.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

G ADOPTED ASSETS, NIL COSTS ASSETS

22	Assets adopted or acquired at nil cost	£m	3dp
Definition	The gross MEA value of assets adopted or acquired at nil cost.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

23	Adopted assets in return for a payment	£m	3dp
Definition	The gross MEA value of the assets, less the payments made to acquire them. The payment should be allocated to the relevant purpose categories in the sections above. (e.g. mains adopted from a self lay organisation).		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

H EXPENDITURE COSTS

24	Total operating expenditure	£m	3dp
Definition	Total operating expenditure.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Calculated: sum of lines 1, 8, 10, 15, 17 and 19. This total should equal that calculated on table 21 line 22.		
Responsibility	Comparative Efficiency and Performance Team		

25	Infrastructure renewals expenditure (net)	£m	3dp
Definition	The preservation and (where necessary) the replacement of water service assets defined as infrastructure in RAG2.03, to maintain serviceability. For this line, expenditure is reported net of grants and capital contributions as in table 32. IRE gross of Grants and Contributions should be reported in line 6 as a separate information item.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Copied: table 32 line 32 column 3		
Responsibility	Network Regulation Team		

26	Total asset additions	£m	3dp
Definition	Total of asset additions (enhancement plus maintenance non infrastructure)		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Calculated: sum of lines 3, 7, 9, 11, 16, 18, 22 and 23. This sum should equal table 32 line 17, column 3 plus, table 32 line 33 column 3 and should equal table 25 line 5 column 4.		
Responsibility	Network Regulation Team		

27	Total enhancement capital contributions	£m	3dp
Definition	The sum of infrastructure charge receipts and capital contributions received during the year by the company for the water service assets.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Calculated: the sum of lines 20 and 21.		
Responsibility	Network Regulation Team		

28	Total capital expenditure (excl. adopted and nil cost assets)	£m	3dp
Definition	The total of all expenditure for both base service and enhancement purposes excluding items recorded as additions in table 32 (and the regulatory accounts) for adopted assets and assets at nil cost		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Calculated: the sum of lines 25 and 26 minus the sum of lines 22 and 23.		
Responsibility	Network Regulation Team		
29	Capital element of PPP unitary charge payment allocated to base maintenance (infrastructure and non-infrastructure).	£m	3dp
Definition	The capital element of PPP unitary charge payment allocated to base maintenance (infrastructure and non-infrastructure).		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

30	Capital element of PPP unitary charge payment – quality enhancement expenditure.	£m	3dp
Definition	The capital element of PPP unitary charge payment – quality enhancement expenditure.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

31	Capital element of PPP unitary charge payment – enhanced level of service expenditure.	£m	3dp
Definition	The capital element of PPP unitary charge payment – enhanced level of service expenditure.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

32	Capital element of PPP unitary charge payment – supply demand balance expenditure.	£m	3dp
Definition	The capital element of PPP unitary charge payment – supply demand balance expenditure.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

33	Capital element of PPP unitary charge payment – expenditure on new outputs/obligations since the SBP.	£m	3dp
Definition	The capital element of PPP unitary charge payment – expenditure on new outputs/obligations since the SBP.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Input		
Responsibility	Network Regulation Team		

34	Capital element of PPP unitary charge payment – total.	£m	3dp
Definition	The total capital element of PPP unitary charge payment.		
Primary Purpose	Informing relative performance and efficiency assessments.		
Processing rule	Sum of lines 29 to 33. The total should reconcile to the total unitary charge payment allocated to capital for the water service in Table 42.		
Responsibility	Network Regulation Team		

CHANGE CONTROL SHEET

CHAPTER 35

2008/1.0	First issue of chapter for the SBP period
2009/1.0	Second issue of chapter for the SBP period - guidance on allocation of expenditure to infrastructure amended
2010/1.0	Third issue of chapter for the SBP period. - Processing rule for line 24. - Amended reporting of PPP unitary charges, lines 29 to 34 introduced