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ANNUAL INFORMATION RETURN REPORTING REQUIREMENTS

ADDITIONAL GUIDANCE FOR TABLES 21 AND 22 - GENERAL AND SUPPORT COSTS



Introduction

This guidance should be used in the completion of tables 21 and 22. It should be read in conjunction with the guidance in the Regulatory Accounting Guidelines.

General and support

Activity

Audit services

Description

This can be split into financial and technical audits.

Financial audit: maintaining an independent and continuous appraisal of accounting, financial and other processes to ascertain the extent of compliance with established policies, plans and procedures; the review and, where necessary, the making of recommendations for the improvement of systems, controls, procedures and management information in order to ensure they are efficient, effective and reliable; assisting in protecting the assets and interests of the Company by carrying out a continuous examination in order to detect fraud, misappropriation, irregular expenditure and losses due to waste, extravagance and maladministration; review the performance of the various Company activities to ascertain whether those activities are meeting objectives, that the objectives are soundly based and performance of those activities are regularly monitored by management.

Review of income; capital and revenue expenditure; administration and investment of



Activity	Description
	<p>the Pension Scheme; post appraisal of capital schemes. Evaluation of financial standing of companies who are likely to conduct business with the Company; ad-hoc assignments related to previous or information provided.</p> <p>Technical audit: agency audits and the extension of such techniques into other areas.</p>
Financial services	<p>Including the following functions:</p> <ol style="list-style-type: none">1) Financial and management accounting and budget preparation2) Provision of payroll administration3) Creditors administration4) Performance of pension scheme control5) Insurance administration6) Financing services7) Charge policy determination and implementation8) Charge fixing
Human resources and personnel services	<p>Including the following functions:</p> <ol style="list-style-type: none">1) Industrial relations2) Recruitment, selection and termination3) Manpower information systems4) Welfare



Activity	Description
IT and data processing	5) General personnel duties
	6) Administration of employee schemes
	7) Administration of provision of training services
	8) Employee information services
	Including the following functions:
Legal services	1) Operational
	2) Development
	3) Data management
	Including the following functions:
	1) Litigation / common law
Management services	2) Parliamentary
	3) Special projects and general legal matters
	4) Legal property services
	Including the following functions:
	1) Productivity schemes
	2) Structural control
	3) Health and safety advisory service
	4) Canteen facilities
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Activity	Description
	6) Divisional management and board costs
	7) Public relations services
	8) Corporate Governance costs
Planning liaison	<p>Reviewing and commenting on overall planning consultations in respect of structure plans and district local plans and dealing with individual applications for planning permission.</p> <p>Response to planned trade effluent discharges and subsequent investigations; effect on sewage treatment facilities of likely development or change of use; effect on sewage treatment facilities of likely development or change of use; effect on water supply of development or change of use; dealing with sewer adoptions and building over applications.</p>
Research and development	Assessment of research and development projects; monitoring and direction of projects; reporting and promoting research projects; carrying out and funding of research and development projects.
Administrative services	<p>Including the following functions:</p> <ol style="list-style-type: none">1) Provision of general administration services2) Provision of printing services3) Provision of secretarial services4) Provision of clerical services5) Administration and acquisition of materials



Activity	Description
Property management services	<p>equipment and services.</p> <p>Surveying and preliminary preparation of property and negotiation for sale of surplus assets and the purchase and lease of land and premises; Landlord and Tenant matters and negotiation of tenancy terms and conducting rent reviews; negotiating extinguishment of liabilities including water rights and supplies; negotiation of rights of access for sale or development purposes; advising on division of properties for sale; investigating and obtaining planning consents (on appeal if necessary); estimation for and negotiation of compensation for land drainage schemes, sewerage and mains; handling claims and licences as delegated.</p> <p>Valuation of easements and valuation of existing property portfolio.</p> <p>Maintenance of property terrier.</p> <p>Specialised matters such as sailing club licences and rents, fishing rights and recreational agreements.</p>
Operational and technical support	<p>Including the following functions:</p> <ol style="list-style-type: none"> 1) Abstraction, conveyance and treatment of raw water 2) Conveyance and distribution of treated water 3) Sewage treatment and disposal 4) Other operational and technical support



Activity	Description
Vehicles and plant	5) Sewerage liaison
	6) Information centre and telecommunications
	Including the following functions: 1) Fleet management 2) Maintenance and running costs 3) Garages
Electrical and mechanical maintenance	Including the following functions:
	1) Electrical
	2) Mechanical
Land and property maintenance	3) Electronic
	Including the following functions:
	1) Building maintenance
	2) Grounds maintenance
	3) Workshops
	4) General and support buildings
Materials storage	5) Provision of cleaning services
	Including the following functions:
	1) Storage of materials / stock control
	2) Stores buildings
	3) Administration, supervision and management



CHANGE CONTROL SHEET

Additional table 21 and 22 guidance on general and support costs

2010/1.0	First issue of chapter for the SBP period.
2011/1.0	First issue of chapter for the PC10 period. <ul style="list-style-type: none">• No changes.
2012/1.0	Second issue of chapter for the PC10 period. <ul style="list-style-type: none">• No changes.
2013/1.0	Third issue of chapter for the PC10 period. <ul style="list-style-type: none">• No changes.