

PC21 Information Requirements

Chapter 3 – Capital Investment

Annex 3A – Definitions

Issued 15 March 2019 – Version 02

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Table 3.1 – Inflation Indices

Table 3.1 – Block A – Retail Price Inflation (RPI)

LINE 1	RPI financial year average	nr	3 dp
Definition	All items RPI. Financial Year Average (index). Figures should be consistent with data submitted in financial model Table A1.		
Processing rule	Input		

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

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

LINE 3	Output price inflation for capital investment percentage increase on the prior year	%	2 dp
Definition	Change in output price inflation for capital investment in percentage terms from the previous year. A positive value indicates an increase from the previous year.		
Processing rule	Input		

Table 3.2 – Capital Budget Statement for 2013-14 to 2029-30

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

LINE 1	PE capital budget available	£m	3 dp
Definition	Capital budget agreed with the Department for Infrastructure for the relevant year in nominal prices. Where this relates to the PC27 period, the data available to NI Water from DfI or the figures currently forecast by the company. Where data is not available leave blank.		
Processing rule	Input		

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

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

LINE 3	Alpha PPP maintenance	£m	3 dp
Definition	Capital maintenance component of on-balance sheet unitary charge. Corresponds to AIR18 Table 42 line 14.		
Processing rule	Input positive or negative as necessary		

LINE 4	Residual interest in off-balance sheet PPP	£m	3 dp
Definition	Residual interest component of off-balance sheet unitary charge Corresponds to AIR18 Table 42 line 15.		
Processing rule	Input positive or negative as necessary		

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

LINE 6	Further adjustments...	£m	3 dp
Definition	Report any additional adjustments with explanation in the accompanying commentary. Lines provided by the Company in AIR18 have been added. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing rule	Input positive or negative as necessary		

LINE 6a	Unwinding of capital provision	£m	3 dp
Definition	Line provided by the Company in AIR18. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing rule	Input positive or negative as necessary		

LINE 6b	Rounding	£m	3 dp
Definition	Line provided by the Company in AIR18. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing rule	Input positive or negative as necessary		

LINE 6c	Decapitalised assets	£m	3 dp
Definition	Line provided by the Company in AIR18. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing rule	Input positive or negative as necessary		

LINE 6d	Project Clear: Acquisition of Alpha PPP	£m	3 dp
Definition	Line provided by the Company in AIR18. The Company should maintain consistency of definitions between the submission and future AIR submissions.		
Processing rule	Input positive or negative as necessary		

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

LINE 7	Capital grants and contributions	£m	3 dp
Definition	Grants and third party contributions received.		
Processing rule	Copied from Table 3.5 line 17		

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

LINE 9	NI Water gross capital budget	£m	3 dp
Definition	The company's gross capital expenditure reported as the sum of all projects and sub-programmes submitted in Table 3.3.		
Processing rule	Copied from table 3.3 Programme totals line (Excel sheet line 8) for columns 19 – 35.		

Table 3.2 – Block C – NI Water gross capital budget in 2018-19 prices

LINE 10	NI Water gross capital budget in 2018-19 prices	£m	3 dp
Definition	Gross capital budget expenditure in 2018-19 prices.		
Processing rule	Calculated from Table 3.2 line 9 converted to 2018-19 prices using data in Table 3.1		

LINE 11	Capital grants and contributions in 2018-19 prices	£m	3 dp
Definition	Capital grants and contributions in 2018-19 prices		
Processing rule	Calculated from Table 3.2 line 7 converted to 2018-19 prices using data in Table 3.1.		

LINE 12	NI Water capital budget net of grants and contributions in 2018-19 prices	£m	3 dp
Definition	NI Water capital budget net of grants and contributions in 2018-19 prices		
Processing rule	Calculated from Table 3.2 line 10 minus line 11.		

COLUMN PC21 Total	PC21 Total	£m	3 dp
Definition	The total expenditure by line for the PC21 period.		
Processing rule	Calculated from Table 3.2 column 2021-22 up to and including column 2026-27.		

Table 3.3 – Proposed Expenditure by Project or Sub-programme

Table 3.3 – Block A – Project Identification

COL 1	Submission sort reference	integer	0 dp
Field name	SORT		
Definition	A sequential integer reference beginning at 1 to provide a unique reference for each line of the submission.		
Processing rule	Input		

COL 2	Unique capital project identifier	text	
Field name	PI_Project_ID		
Definition	Unique project identifier. Projects are to be defined and identified in sufficient granularity to ensure that the milestone dates, expenditure and outputs reported are relevant to the PC21 Business Plan.		
Processing rule	Input		

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

COL 4	PC Period	text	
Field name	PI_PC_Period		
Definition	A marker to identify projects between price control periods relevant to the PC21 Business Plan. See Table 1 of the PC21 reporting requirements guidance document for the definition of each marker.		
Processing rule	Input		

COL 5	Primary asset category	text	
Field name	PI_Pri_Asset_Cat		
Definition	The category of the primary asset in which the investment is made. The primary asset categories to be used are set out in Table 2 of the PC21 reporting requirements guidance document. The definition of the primary asset categories are set out in the definitions of Table 32 of the AIR18 information requirements and in RAG2.03.		
Processing rule	Input		

COL 6	Primary investment programme	text	
Field name	PI_PC21_Prog		
Definition	The primary PC21 programme for the project, aligning with the existing CIM submission sub-programmes used in the analysis of the capital programme. The primary investment programmes to be used are set out in Table 3 of the PC21 reporting requirements guidance document.		
Processing rule	Input		

COL 7	Requirement for regulatory sign-off	text	
Field name	PI_Reg_Signoff		
Definition	A marker to identify when a regulator is responsible for signing off output delivery. The markers to be used are set out in Table 4 of the PC21 reporting requirements guidance document.		
Processing rule	Input		

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

COL 8	Current actual or projected milestone date – A1	dd/mm/yyyy	
Field name	CAM_A1		
Definition	The current actual or projected milestone date for completion of the feasibility study or other work-stream which defines the scope of the project and triggers detailed design of the solution to deliver the PC21 outputs.		
Processing rule	Input.		

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

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

COL 11	Current actual or projected milestone date – beneficial use	dd/mm/yyyy	
Field name	CAM_BU		
Definition	<p>The current actual or projected milestone date for beneficial use. Beneficial use occur when all work required to deliver the benefits of the project to consumers or the environment has been complete including provision for any quality outputs. It is unlikely that beneficial use will be dependent on completion of operational facilities such as roads, fencing, landscaping or operational buildings.</p> <p>Beneficial use is not dependent on project sign-off by the relevant regulator. However, regulatory sign-off should be sought once the company determines that beneficial use has been obtained. If regulatory sign-off is declined then the beneficial use date should be revised to take account of the additional work identified to achieve beneficial use.</p> <p>The milestone date should equate to the date for delivery of any Output or Nominated Output reported in Table 4.4 column 5 of the PC21 Business Plan.</p>		
Processing rule	Input.		

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

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

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

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

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

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

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

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

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

COL 19	Current actual or projected project capital expenditure in 2013-14	£m	3 dp
Field name	CAP_Capex_2013-14_£m		
Definition	The current actual or projected project capital expenditure for 2013-14.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 20	Current actual or projected project capital expenditure in 2014-15	£m	3 dp
Field name	CAP_Capex_2014-15_£m		
Definition	The current actual or projected project capital expenditure for 2014-15.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 21	Current actual or projected project capital expenditure in 2015-16	£m	3 dp
Field name	CAP_Capex_2015-16_£m		
Definition	The current actual or projected project capital expenditure for 2015-16.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 22	Current actual or projected project capital expenditure in 2016-17	£m	3 dp
Field name	CAP_Capex_2016-17_£m		
Definition	The current actual or projected project capital expenditure for 2016-17.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 23	Current actual or projected project capital expenditure in 2017-18	£m	3 dp
Field name	CAP_Capex_2017-18_£m		
Definition	The current actual or projected project capital expenditure for 2017-18.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 24	Current actual or projected project capital expenditure in 2018-19	£m	3 dp
Field name	CAP_Capex_2018-19_£m		
Definition	The current actual or projected project capital expenditure for 2018-19.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 25	Current actual or projected project capital expenditure in 2019-20	£m	3 dp
Field name	CAP_Capex_2019-20_£m		
Definition	The current actual or projected project capital expenditure for 2019-20.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 26	Current actual or projected project capital expenditure in 2020-21	£m	3 dp
Field name	CAP_Capex_2020-21_£m		
Definition	The current actual or projected project capital expenditure for 2020-21.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 27	Current actual or projected project capital expenditure in 2021-22	£m	3 dp
Field name	CAP_Capex_2021-22_£m		
Definition	The current actual or projected project capital expenditure for 2021-22.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 28	Current actual or projected project capital expenditure in 2022-23	£m	3 dp
Field name	CAP_Capex_2022-23_£m		
Definition	The current actual or projected project capital expenditure for 2022-23.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 29	Current actual or projected project capital expenditure in 2023-24	£m	3 dp
Field name	CAP_Capex_2023-24_£m		
Definition	The current actual or projected project capital expenditure for 2023-24.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 30	Current actual or projected project capital expenditure in 2024-25	£m	3 dp
Field name	CAP_Capex_2024-25_£m		
Definition	The current actual or projected project capital expenditure for 2024-25.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 31	Current actual or projected project capital expenditure in 2025-26	£m	3 dp
Field name	CAP_Capex_2025-26_£m		
Definition	The current actual or projected project capital expenditure for 2025-26.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 32	Current actual or projected project capital expenditure in 2026-27	£m	3 dp
Field name	CAP_Capex_2026-27_£m		
Definition	The current actual or projected project capital expenditure for 2026-27.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 33	Current actual or projected project capital expenditure in 2027-28	£m	3 dp
Field name	CAP_Capex_2027-28_£m		
Definition	The current actual or projected project capital expenditure for 2027-28.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 34	Current actual or projected project capital expenditure in 2028-29	£m	3 dp
Field name	CAP_Capex_2028-29_£m		
Definition	The current actual or projected project capital expenditure for 2028-29.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

COL 35	Current actual or projected project capital expenditure in 2029-30	£m	3 dp
Field name	CAP_Capex_2029-30_£m		
Definition	The current actual or projected project capital expenditure for 2029-30.		
Processing rule	Input for each project line. Total for the entire column to be entered in the Programme Totals line (Excel sheet line 8).		

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

COL 36	Current actual or projected purpose allocation - quality	%	2 dp
Field name	CAPPA_Q%		
Definition	Current actual or projected purpose allocation to growth in line with RAG2.03.		
Processing rule	Input. The sum of the current actual or projected purpose allocations for quality, base, enhanced service and growth must add to 100%.		

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

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

COL 39	Current actual or projected purpose allocation – growth	%	2 dp
Field name	CAPPA_G%		
Definition	Current actual or projected purpose allocation to supply demand balance (growth) in line with RAG2.03.		
Processing rule	Input. The sum of the current actual or projected purpose allocations for quality, base, enhanced service and growth must add to 100%.		

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

COL 40	Current actual or projected Infrastructure Renewals Expenditure – Water	%	2 dp
Field name	CAPIRE_W%		
Definition	Current actual or projected Infrastructure Renewals Expenditure – Water in line with RAG2.03.		
Processing rule	Input. The sum of the current actual or projected purpose allocations for Infrastructure Renewals Expenditure – Water.		

COL 41	Current actual or projected Infrastructure Renewals Expenditure – Sewerage	%	2 dp
Field name	CAPIRE_S%		
Definition	Current actual or projected Infrastructure Renewals Expenditure – Sewerage in line with RAG2.03.		
Processing rule	Input. The sum of the current actual or projected purpose allocations for Infrastructure Renewals Expenditure – Sewerage.		

Table 3.3 – Block G – Nominated Outputs

COL 42	Nominated Outputs	text	
Field name	NOM_Output		
Definition	<p>Project or programme which either is an existing nominated output for PC21 or is a planned nominated output for PC21.</p> <p>“PC15” or “PC21” text input against those projects, parent projects or sub-programmes which are Nominated Outputs under PC15 or PC21.</p> <p>Otherwise leave blank.</p>		
Processing rule	Input.		

Table 3.3 – Block H – Scenarios

COL 43	Scenario A	text	Y/N
Field name	SCEN_A		
Definition	<p>Unconstrained programme.</p> <p>Project or programme included in NI Water’s view of the investment programme required to address all known capital investment drivers in PC21, including LWWP.</p>		
Processing rule	Input.		

COL 44	Scenario B	text	Y/N
Field name	SCEN_B		
Definition	<p>Proposed programme.</p> <p>Project or programme included in NI Water’s view of an investment scenario which seeks to achieve a balance between driver derived need and what the company regards as an affordable.</p>		
Processing rule	Input.		

COL 45	Scenario C	text	Y/N
Field name	SCEN_C		
Definition	<p>Programme constrained by funding.</p> <p>Project or programme included in NI Water’s view of an investment programme which has been constrained by funding levels identified in DfI’s PC21 Planning Assumptions or Social and Environmental Guidance.</p>		
Processing rule	Input.		

COL 46	Scenario C	text	Y/N
Field name	LWWP_ID		
Definition	<p>Living with Water Programme (LWWP project</p> <p>Flag to identify projects that are associated with Living with Water Programme (LWWP). Company should enter “Y” or “N” against each project line.</p> <p>Separate lines can be used to disaggregate outputs if the company considers that the investment covered by an individual project is linked to both LWWP and the remainder of the PC21 programme.</p>		
Processing rule	Input.		

Table 3.4A – Gross Capital Expenditure – Summary in nominal prices.

Table 3.4A – Block A – Water service

LINE 1	Non-infrastructure maintenance (gross of grants and contributions) - Water	£m	3 dp
Definition	The total expenditure (gross of grants and contributions) required for the water service for maintenance of non-infrastructure assets as defined in RAG2.03. Expenditure is for the preservation, and where necessary the replacement, of water service non-infrastructure assets to maintain serviceability. Consistent with AIR18 Table 36 line 1		
Processing rule	Input		

LINE 2	Infrastructure renewals expenditure (gross) - Water	£m	3dp
Definition	The preservation and (where necessary) the replacement of water service assets defined as infrastructure in RAG2.03, to maintain serviceability. For this line expenditure is reported gross of grants and capital contributions. Consistent with AIR18 Table 36 line 2		
Processing rule	Input		

LINE 3	Capital expenditure - quality enhancement programme - Water	£m	3 dp
Definition	The total capital expenditure proportionally allocated to quality reported for the provision of new or enhancement of existing water service assets to comply with legal obligations or Ministerial guidance. Consistent with AIR18 Table 36 line 3		
Processing rule	Input		

LINE 4	Capital expenditure - customer service	£m	3 dp
Definition	Capital expenditure for the sole purpose of enhancing the level of service to customers other than enhanced security of supply. An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories. Allocation of expenditure to enhanced service levels should represent expenditure solely for this purpose.		
	Consistent with AIR18 Table 36 line 4		
Processing rule	Input		

LINE 5	Capital expenditure - supply demand balance	£m	3 dp
Definition	The provision of water assets to provide for new customers with no net deterioration of existing levels of service and to accommodate increased use of water by existing customers to maintain existing levels of service. This should also include capital expenditure associated with the provision of free optional and selective meters.		
	Consistent with AIR18 sum of Table 36 line 5		
Processing rule	Input		

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

Table 3.4A – Block B – Sewerage service

LINE 7	Non-infrastructure maintenance (gross of grants and contributions) – Sewerage	£m	3 dp
Definition	The total expenditure (gross of grants and contributions) required for the sewerage service for maintenance of non-infrastructure assets as defined in RAG2.03. Expenditure is for the preservation, and where necessary the replacement, of sewerage service non-infrastructure assets to maintain serviceability.		
	Consistent with AIR18 Table 36 line 7		
Processing rule	Input		

LINE 8	Infrastructure renewals expenditure (gross) - Sewerage	£m	3 dp
Definition	The preservation and (where necessary) the replacement of sewerage service assets defined as infrastructure in RAG2.03, to maintain serviceability. For this line expenditure is reported gross of grants and capital contributions. Consistent with AIR18 Table 36 line 8		
Processing rule	Input		

LINE 9	Capital expenditure - quality enhancement programme - Sewerage	£m	3 dp
Definition	The total capital expenditure proportionally allocated to quality reported for the provision of new or enhancement of existing water service assets to comply with legal obligations or Ministerial guidance. Consistent with AIR18 Table 36 line 9		
Processing rule	Input		

LINE 10	Capital expenditure - customer service - Sewerage	£m	3 dp
Definition	Capital expenditure for the sole purpose of enhancing the level of service to customers. An enhancement is achieved through the provision of identifiable, measurable, and permanent stepped improvements in service levels above the most recently established company-wide base level of service and which are additional to improvements which result from expenditure in other purpose categories. Allocation of expenditure to enhanced service levels should represent expenditure solely for this purpose. Consistent with AIR18 Table 36 line 10		
Processing rule	Input		

LINE 11	Capital expenditure - supply demand balance - Sewerage	£m	3 dp
Definition	The provision of sewerage assets to provide for new customers with no net deterioration of existing levels of service and to accommodate increased waste water from existing customers to maintain existing levels of service. Consistent with AIR18 Table 36 line 11		
Processing rule	Input		

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

Table 3.4A – Block C – Gross capital expenditure total

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

Table 3.4B – Net Capital Expenditure – Summary in base year prices.

Table 3.4B – Block A – Capital expenditure

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	<p>Calculated from Table 3.4.A (line 1 plus line 7) minus sum of Table 3.5 (line 1 plus line 9). Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Table A3 line 1 up to and including 2028-29. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 2	Capital Expenditure: Enhancement Non-Infrastructure (net of grants)	£m	3dp
Definition	Enhancement capital expenditure in year (net of grants) on non-infrastructure assets. Express in base year prices.		
Processing rule	<p>The figure should be calculated from relevant entries in Table 3.3. The company should provide an explanation on how the figure has been derived and how costs have been differentiated from infrastructure enhancement. The relevant costs attributable to capital grants and contributions entered into Table 3.5 blocks B and E should be subtracted to yield a figure net of grants and contributions. The company should explain in the accompanying commentary how it has arrived at the final figure. Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Table A3 line 2 up to and including 2028-29. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 3	Capital Expenditure: Maintenance Infrastructure (net of grants)	£m	3dp
Definition	Base maintenance capital expenditure in year (net of grants) on infrastructure assets. Express in base year prices.		
Processing rule	<p>Calculated from Table 3.4.A (line 2 plus line 8) minus sum of Table 3.5 (line 2 plus line 10). Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Table A3 line 3 up to and including 2028-29. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 4	Capital Expenditure: Enhancement Infrastructure (net of grants)	£m	3dp
Definition	Enhancement capital expenditure in year (net of grants) on infrastructure assets. Express in base year prices.		
Processing rule	<p>The figure should be calculated from relevant entries in Table 3.3. The company should provide an explanation on how the figure has been derived and how costs have been differentiated from non-infrastructure enhancement. The relevant costs attributable to capital grants and contributions entered into Table 3.5 blocks B and E should be subtracted to yield a figure net of grants and contributions. The company should explain in the accompanying commentary how it has arrived at the final figure. Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Table A3 line 4 up to and including 2028-29. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 5	Grants and Third Party Contributions	£m	3dp
Definition	Grants and Third Party Contributions received in year. Express in base year prices.		
Processing rule	<p>Copied from Table 3.5 Line 17. Expressed in base year prices.</p> <p>Figures should be the same as those entered into the Financial Model Table A3 line 7 up to and including 2028-29. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Line 6	Total Capital programme	£m	3dp
Definition	Total capital expenditure in the year. Expressed in base year prices.		
Processing rule	<p>Calculated: sum of lines 1 to 5. Expressed in base year prices.</p> <p>Figures should reconcile with those entered into the Financial Model Table A3 line 8 up to and including 2028-29. If figures do not agree, the company is to provide reconciliation with an explanation of the reason for any difference.</p>		

Table 3.5 – Capital Grants and Contributions in nominal prices.

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

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

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

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

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

LINE 4	Infrastructure charge receipts - new connections - Water	£m	3 dp
Definition	Capital contributions in the form of water infrastructure charges received during the year for new connections. Corresponds to AIR18 Table 37 line 4.		
Processing rule	Input		

LINE 5	Enhancement requisitions, grants and contributions - Water	£m	3 dp
Definition	Capital contributions other than from infrastructure charges. Corresponds to AIR18 Table 37 line 5.		
Processing rule	Input		

LINE 6	<i>Other categories of capital grants and contributions to be added by NI Water - Water</i>	£m	3 dp
Definition	Other categories of capital grants and contributions to be added by NI Water not included in lines 1 to 5 – Water. Where data are entered to line 6 the company is to provide an explanation in the accompanying commentary.		
Processing rule	Input		

LINE 7	Total enhancement capital grants and contributions – Water	£m	3 dp
Definition	Total enhancement capital grants and contributions – Water		
Processing rule	Calculation. Sum of lines 4, 5 and 6		

Table 3.5 – Block C – Water Service – Deferred credits

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

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

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

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

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

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

LINE 12	Infrastructure charge receipts - new connections - Sewerage	£m	3 dp
Definition	Capital contributions in the form of sewerage infrastructure charges received during the year for new connections. Corresponds to AIR18 Table 37 line 12.		
Processing rule	Input		

LINE 13	Enhancement requisitions, grants and contributions – Sewerage	£m	3 dp
Definition	Capital contributions other than from infrastructure charges. Corresponds to AIR18 Table 37 line 13.		
Processing rule	Input		

LINE 14	Other categories of capital grants and contributions to be added by NI Water - Sewerage	£m	3 dp
Definition	Other categories of capital grants and contributions to be added by NI Water not included in lines 9 to 13 – Sewerage. Where data are entered to line 14 the company is to provide an explanation in the accompanying commentary.		
Processing rule	Input		

LINE 15	Total enhancement capital grants and contributions – Sewerage	£m	3 dp
Definition	Total enhancement capital grants and contributions – Sewerage		
Processing rule	Calculation. Sum of lines 12, 13 and 14.		

Table 3.5 – Block F – Sewerage Service – Deferred credits

LINE 16	Capital grants and contributions transferred to deferred credits	£m	3 dp
Definition	A statement of the capital grants and contributions treated as deferred credits.		
Processing rule	Input		

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

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

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

Table 3.6A – Additional OPEX from CAPEX

Table 3.6A – Block A – OPEX from CAPEX in nominal terms

LINE 1	Additional OPEX arising from Water Service projects	£m	3 dp
Definition	The net additional opex attributable to the project compared with 2018-19 base year (positive or negative).		
Processing rule	Input		

LINE 2	Additional OPEX arising from Sewerage Service projects	£m	3 dp
Definition	The net additional opex attributable to the project compared with 2018-19 base year (positive or negative).		
Processing rule	Input		

LINE 3	Total additional OPEX	£m	3 dp
Definition	The net additional opex attributable to the project compared with 2018-19 base year (positive or negative) for water and sewerage service.		
Processing rule	Calculation. Sum of lines 1 and 2.		

Table 3.6A – Block B – OPEX from CAPEX in 2018-19 prices

LINE 4	Additional OPEX arising from Water Service projects	£m	3 dp
Definition	The net additional pre-efficiency opex attributable to the project compared with 2018-19 base year (positive or negative) expressed in 2018-19 prices.		
Processing rule	Copied from Table 3.6A line 1 expressed in base year prices using data in Table 3.1. Figures should reconcile with Table 2.2 line 15. Any difference between the two figures should be explained in the commentary.		

LINE 5	Additional OPEX arising from Sewerage Service projects	£m	3 dp
Definition	The net additional pre-efficiency opex attributable to the project compared with 2018-19 base year (positive or negative) expressed in 2018-19 prices.		
Processing rule	<p>Copied from Table 3.6A line 2. Expressed in base year prices using data in Table 3.1.</p> <p>Figures should reconcile with Table 2.3 line 14. Any difference between the two figures should be explained in the commentary.</p>		

LINE 6	Total additional OPEX from CAPEX in 2018-19 prices	£m	3 dp
Definition	<p>The net additional opex attributable to the project compared with 2018-19 base year (positive or negative) expressed in 2018-19 prices for water and sewerage.</p> <p>The figure for each year should reconcile with the total for the relevant columns in Table 3.6B. Any difference between the two figures should be explained in the commentary.</p>		
Processing rule	Calculation. Sum of lines 4 and 5.		

Table 3.6B – Additional OPEX from CAPEX – Project Information

Table 3.6B – Block A – OPEX from CAPEX – Project Information

COL 1	Reference – Capital project identifier	text	
Definition	Unique project identifier. Projects are to be defined and identified in sufficient granularity to ensure that the milestone dates, expenditure and outputs reported are relevant to the PC21 Business Plan. Aligns with PI_Project_ID. Table 3.3 column 2		
Processing rule	Input		

COL 2	Project	text	
Definition	Descriptive name of project as used by NI Water in its capital monitoring systems. Aligns with PI_Project_NAME. Table 3.3 column 3		
Processing rule	Input		

COL 5	Additional OPEX 2018-19	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2018-19.		
Processing rule	Input		

COL 6	Additional OPEX 2019-20	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2019-20.		
Processing rule	Input		

COL 7	Additional OPEX 2020-21	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2020-21.		
Processing rule	Input		

COL 8	Additional OPEX 2021-22	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2021-22.		
Processing rule	Input		

COL 9	Additional OPEX 2022-23	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2022-23.		
Processing rule	Input		

COL 10	Additional OPEX 2023-24	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2023-24.		
Processing rule	Input		

COL 11	Additional OPEX 2024-25	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2024-25.		
Processing rule	Input		

COL 12	Additional OPEX 2025-26	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2025-26.		
Processing rule	Input		

COL 13	Additional OPEX 2026-27	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2026-27.		
Processing rule	Input		

COL 14	Additional OPEX 2027-28	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2027-28.		
Processing rule	Input		

COL 15	Additional OPEX 2028-29	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2028-29.		
Processing rule	Input		

COL 16	Additional OPEX 2029-30	£m	3 dp
Definition	Additional total OPEX by project in nominal prices for the year 2029-30.		
Processing rule	Input		

COL 17	Start date	Date	dd/mm/yyyy
Definition	<p>The date from when the company incurs additional OPEX from a defined project.</p> <p>The figure should reconcile with the beneficial use data entered for the project in Table 3.3 column 11. Commentary should be provided to explain where there is a significant disparity between these two dates.</p>		
Processing rule	Input		

COL 18	Power	£m	3 dp
Definition	The additional power costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing rule	Input		

COL 19	Rates	£m	3 dp
Definition	The additional rates costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing rule	Input		

COL 20	Sludge	£m	3 dp
Definition	The additional sludge costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing rule	Input		

COL 21	Chemicals	£m	3 dp
Definition	The additional chemical costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing rule	Input		

COL 22	Staff	£m	3 dp
Definition	The additional staff costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing rule	Input		

COL 23	Other	£m	3 dp
Definition	The additional other costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing rule	Input		

COL 24	Total	£m	3 dp
Definition	The total costs incurred. Report the costs for the first complete financial year in which the Opex is expected to be incurred.		
Processing rule	Calculation. The sum of columns 18 to 23		

COL 25	Sub-programme	text	
Definition	The relevant sub-programme against which the project has been reported in Table 3.3 column 6 (PI_PC21_Prog).		
Processing rule	Input		

COL 26	Water Service	text	
Definition	Whether or not the project is allocated to Water Service.		
Processing rule	Input. "Y" where a project is allocated to Water Service, otherwise leave blank.		

COL 27	Sewerage Service	text	
Definition	Whether or not the project is allocated to Sewerage Service.		
Processing rule	Input. "Y" where a project is allocated to Sewerage Service, otherwise leave blank.		