



# **Aquarius 3**

## **Financial model rulebook**

**Appendix B - Definitions manual**  
**Version 6.1 & 6.1 (WIFL)**



## Financial model inputs

This appendix provides a guide to the source for each item on the Input sheet of the financial model.

The majority of the inputs can be populated from base year to 2029-30. However a number of inputs cover a longer projected period. These are generally those inputs required to calculate the depreciation adjustment and the infrastructure renewals charge. There are some inputs to the financial model that precede the base year. These items are needed for the correct calculation of key components in the revenue requirement. The Input sheet in the financial model boxes the years to be input for each item.

There are three broad categories of inputs:

- Final determination expectations for capital expenditure from the previous review;
- Historic data (reported actuals taken from the June return or provided in business plans); and
- Projections (beyond base year);

The main types of inputs required by financial model are:

- Base position - The base position is primarily the opening CCA and HCA Balance sheets and tax position in the base year plus the opening regulatory capital value. In the 2004 review these values were derived, in most cases from the June return 2003. We make adjustments where appropriate and notify companies accordingly;
- Capital expenditure programmes (including capital maintenance);
- Grants and contributions;
- CC and HC depreciation profiles on existing assets;
- Operating costs;
- Efficiency assumptions;
- Tariff basket and non-tariff basket revenue streams as produced in tariff basket model;

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Appendix B

- Interim determination of K (IDoK) inputs;
- Financial variables; and
- Macro-economic variables

The remainder of this appendix provides a cross reference to the source definition for all the input items that we collected in the 2004 price review submissions. For items that we have not previously collected we have provided a definition.

Details for each item are presented in a common tabular format where:

- The number in the top left of the guide corresponds to the row number in the Input sheet of the model.
- The description and full line title are as per the respective line in the spreadsheet.
- The guide also includes the units and number of decimal places required for the input. This is given in column D of the Input sheet.
- The definition line shows either a reference to a submission in the 2004 review, or a definition where the item has not been previously collected.
- The references to the 2004 submissions are either to business plans (BP) or June returns (JR). Reference also shows the table and line number to which the item relates.
- The Aquarius 3 reference number corresponds with column C of the Input sheet.
- The price base for the item is given.
- The years the item is required to be populated is stated.

\* Year range up to 2029-30 is applicable for the Aquarius water industry forward look (WIFL) model.

<b>1</b>	<b>PROJECTED EXPENDITURE AND ASSUMPTIONS</b>	
1.1	Base Opex	(Lines 9 to 18)
1.2	Capital Maintenance	(Lines 19 to 77)
1.3	Quality Enhancements	(Lines 78 to 149)
1.4	Supply Demand Balance	(Lines 150 to 234)
1.5	Grants and Contributions	(Lines 235 to 276)
1.6	Enhanced Service Levels	(Lines 277 to 329)
1.7	Depreciation	(Lines 330 to 373)
1.8	Company Financial Projections	(Lines 374 to 489)
1.9	Revenue Projections	(Lines 490 to 552)
1.10	Industry Assumptions	(Lines 553 to 594)
<b>2</b>	<b>PREVIOUS DETERMINATION AND ACTUALS TO BASE YEAR</b>	
2.1	Out-Performance and Adjustments	(Lines 597 to 635)
2.2	Projected Capital Expenditure	(Lines 636 to 680)
2.3	Actual Capital Expenditure	(Lines 681 to 705)
2.4	Historic Financial Data	(Lines 706 to 766)

<b>3</b>	<b>INTERIM DETERMINATION OF K (IDoK) INPUTS</b>	
<b>3.1</b>	<b>Base Opex</b>	<b>(Lines 769 to 773)</b>
<b>3.2</b>	<b>Capital Maintenance</b>	<b>(Lines 774 to 780)</b>
<b>3.3</b>	<b>Quality Enhancements</b>	<b>(Lines 781 to 789)</b>
<b>3.4</b>	<b>Supply Demand</b>	<b>(Lines 790 to 798)</b>
<b>3.5</b>	<b>Enhanced Service Levels</b>	<b>(Lines 799 to 807)</b>
<b>3.6</b>	<b>Land Sales</b>	<b>(Lines 808 to 812)</b>
<b>3.7</b>	<b>Capital Charges</b>	<b>(Lines 813 to 821)</b>
<b>3.8</b>	<b>Revenue Assumptions</b>	<b>(Lines 822 to 831)</b>
<b>4</b>	<b>MODEL PARAMETERS</b>	<b>(Lines 832 to 834)</b>
<b>4.1</b>	<b>General Parameters</b>	<b>(Lines 835 to 861)</b>
<b>4.2</b>	<b>Target Financial Indicators</b>	<b>(Lines 862 to 876)</b>

## 1.1 Base Opex

11	Water: Base opex	£m 3dp
<b>Definition</b>	FBP04 B6 L7	
<b>AQ3 Reference</b>	BP1425	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

12	Water: Base Opex - Assessment of Scope / Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	FBP04 B2 L2	
<b>AQ3 Reference</b>	BP1004B	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

13	Water: Base Opex - Assumed Minimum Efficiency Profile	Dec 4dp
<b>Definition</b>	FBP04 B2 L3	
<b>AQ3 Reference</b>	BP1000B	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

15	Sewerage: Base opex	£m 3dp
<b>Definition</b>	FBP04 B7 L7	
<b>AQ3 Reference</b>	BP1525	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.1 Base Opex

16	Sewerage: Base Opex - Assessment of Scope / Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	FBP04 B3 L2	
<b>AQ3 Reference</b>	BP1104B	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

17	Sewerage: Base Opex Assumed Minimum Efficiency Profile	Dec 4dp
<b>Definition</b>	FBP04 B3 L3	
<b>AQ3 Reference</b>	BP1100B	
<b>Price Base</b>	N/A	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

21	Water: Infrastructure Renewals Expenditure (IRE) - Early Start	£m 3dp
<b>Definition</b>	FBP04 B8 L9a	
<b>AQ3 Reference</b>	CW02580	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

22	Water: Infrastructure Renewals Expenditure (IRE) - Excluding Early Start	£m 3dp
<b>Definition</b>	FBP04 B29 L1 plus historic data as BC30440	
<b>AQ3 Reference</b>	CW02560	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2000/01 - 2014/15 (or 2034/35*)	

23	Water: Assessment of Scope for Catch-Up - IRE	Dec 4dp
<b>Definition</b>	FBP04 B2 L11	
<b>AQ3 Reference</b>	BP1014	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

24	Water: IRE - Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	FBP04 B2 L12	
<b>AQ3 Reference</b>	BP1016	
<b>Price Base</b>	NA	
<b>Years Required</b>	2000/01 - 2014/15 (or 2034/35*)	

## 1.2 Capital Maintenance

25	Water: Minimum Efficiency - Capex Infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B2 L13	
<b>AQ3 Reference</b>	BP1010	
<b>Price Base</b>	NA	
<b>Years Required</b>	2000/01 - 2014/15 (or 2034/35*)	

27	Water: IRE - Adjustment for 'Q' Programme	£m 3dp
<b>Definition</b>	FBP04 B8 L12	
<b>AQ3 Reference</b>	BP1620	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

28	Water: IRE - Adjustment for Supply / Demand Programme	£m 3dp
<b>Definition</b>	FBP04 B8 L13	
<b>AQ3 Reference</b>	BPB813	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

29	Water: IRE - Adjustment for Service Enhancements Programme	£m 3dp
<b>Definition</b>	FBP04 B8 L14	
<b>AQ3 Reference</b>	BPB814	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

30	Water: IRE - Changes In Grants And Capital Contributions For Maintenance	£m 3dp
<b>Definition</b>	FBP04 B8 L17	
<b>AQ3 Reference</b>	BP1640	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

32	Water: Maintenance Non-Infra (MNI) - Early Start	£m 3dp
<b>Definition</b>	FBP04 B9 L9a	
<b>AQ3 Reference</b>	CW02600	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

33	Water: Maintenance Non-Infra (MNI) - Excluding Early Start	£m 3dp
<b>Definition</b>	FBP04 B29 L2 plus historic data as BC31500	
<b>AQ3 Reference</b>	CW02570	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2000/01 - 2014/15 (or 2029/30*)	

34	Water: Assessment of Scope for Catch-Up - MNI	Dec 4dp
<b>Definition</b>	FBP04 B2 L15	
<b>AQ3 Reference</b>	BP1022	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 1.2 Capital Maintenance

35	Water: MNI - Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	FBP04 B2 L17	
<b>AQ3 Reference</b>	BP1026	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

36	Water: Minimum Efficiency - Capex Non-Infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B2 L18	
<b>AQ3 Reference</b>	BP1020	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

38	Water: MNI - Adjustment for 'Q' Programme	£m 3dp
<b>Definition</b>	FBP04 B9 L12	
<b>AQ3 Reference</b>	BP1720	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

39	Water: MNI - Adjustment for Supply / Demand Programme	£m 3dp
<b>Definition</b>	FBP04 B9 L13	
<b>AQ3 Reference</b>	BPB913	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

40	Water: MNI - Adjustment for Service Enhancements Programme	£m 3dp
<b>Definition</b>	FBP04 B9 L14	
<b>AQ3 Reference</b>	BPB914	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

41	Water: MNI - Total Grants For Base Service Assets	£m 3dp
<b>Definition</b>	FBP04 B9 L17	
<b>AQ3 Reference</b>	BP1740	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

43	Water: Proportion of Capex - Very Short Base service	Dec 4dp
<b>Definition</b>	FBP04 B29 L10	
<b>AQ3 Reference</b>	BP3150	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

44	Water: Proportion of Capex - Short Base service	Dec 4dp
<b>Definition</b>	FBP04 B29 L11	
<b>AQ3 Reference</b>	BP3160	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

45	Water: Proportion of Capex – Medium Base service	Dec 4dp
<b>Definition</b>	FBP04 B29 L12	
<b>AQ3 Reference</b>	BP3170	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

46	Water: Proportion of Capex - Medium/Long Base service	Dec 4dp
<b>Definition</b>	FBP04 B29 L13	
<b>AQ3 Reference</b>	BP3180	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

47	Water: Proportion of Capex - Long Base service	Dec 4dp
<b>Definition</b>	FBP04 B29 L14	
<b>AQ3 Reference</b>	BP3190	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

49	Sewerage: Infrastructure Renewals Expenditure (IRE) - Early Start	£m 3dp
<b>Definition</b>	FBP04 B10 L9a	
<b>AQ3 Reference</b>	CS02580	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

## 1.2 Capital Maintenance

50	Sewerage: Infrastructure Renewals Expenditure (IRE) - Excluding Early Start	£m 3dp
<b>Definition</b>	FBP04 B30 L1 plus historic data as BC30940	
<b>AQ3 Reference</b>	CS02560	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2000/01 - 2014/15 (or 2034/35*)	

51	Sewerage: Assessment of Scope for Catch-Up - IRE	Dec 4dp
<b>Definition</b>	FBP04 B3 L11	
<b>AQ3 Reference</b>	BP1114	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

52	Sewerage: IRE - Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	FBP04 B3 L12	
<b>AQ3 Reference</b>	BP1116	
<b>Price Base</b>	NA	
<b>Years Required</b>	2000/01 - 2014/15 (or 2034/35*)	

53	Sewerage: Minimum Efficiency - Capex Infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B3 L13	
<b>AQ3 Reference</b>	BP1110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2000/01 - 2014/15 (or 2034/35*)	

## 1.2 Capital Maintenance

55	Sewerage: IRE - Adjustment for 'Q' Programme	£m 3dp
<b>Definition</b>	FBP04 B10 L12	
<b>AQ3 Reference</b>	BP1820	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

56	Sewerage: IRE - Adjustment for Supply / Demand Programme	£m 3dp
<b>Definition</b>	FBP04 B10 L13	
<b>AQ3 Reference</b>	BPB1013	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

57	Sewerage: IRE - Adjustment for Service Enhancements Programme	£m 3dp
<b>Definition</b>	FBP04 B10 L14	
<b>AQ3 Reference</b>	BPB1014	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

58	Sewerage: IRE - Changes In Grants And Capital Contributions For Maintenance	£m 3dp
<b>Definition</b>	FBP04 B10 L17	
<b>AQ3 Reference</b>	BP1840	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

60	Sewerage: Maintenance Non-Infra (MNI) - Early Start	£m 3dp
<b>Definition</b>	FBP04 B11 L9a	
<b>AQ3 Reference</b>	CS02600	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

61	Sewerage: Maintenance Non-Infra (MNI) - Excluding Early Start	£m 3dp
<b>Definition</b>	FBP04 B30 L2 plus historic data as BC31550	
<b>AQ3 Reference</b>	CS02570	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2000/01 - 2014/15 (or 2029/30*)	

62	Sewerage: Assessment of Scope for Catch-Up - MNI	Dec 4dp
<b>Definition</b>	FBP04 B3 L16	
<b>AQ3 Reference</b>	BP1124	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

63	Sewerage: MNI - Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	FBP04 B3 L17	
<b>AQ3 Reference</b>	BP1126	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

64	Sewerage: Minimum Efficiency - Capex Non-Infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B3 L18	
<b>AQ3 Reference</b>	BP1120	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

66	Sewerage: MNI - Adjustment for 'Q' Programme	£m 3dp
<b>Definition</b>	FBP04 B11 L12	
<b>AQ3 Reference</b>	BP1920	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

67	Sewerage: MNI - Adjustment for Supply / Demand Programme	£m 3dp
<b>Definition</b>	FBP04 B11 L13	
<b>AQ3 Reference</b>	BPB1113	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

68	Sewerage: MNI - Adjustment for Service Enhancements Programme	£m 3dp
<b>Definition</b>	FBP04 B11 L14	
<b>AQ3 Reference</b>	BPB1114	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

69	Sewerage: MNI - Total Grants For Base Service Assets	£m 3dp
<b>Definition</b>	FBP04 B11 L17	
<b>AQ3 Reference</b>	BP1940	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

71	Sewerage: Proportion Capex Very Short Base service	Dec 4dp
<b>Definition</b>	FBP04 B30 L10	
<b>AQ3 Reference</b>	BP3250	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

72	Sewerage: Proportion Capex Short Base service	Dec 4dp
<b>Definition</b>	FBP04 B30 L11	
<b>AQ3 Reference</b>	BP3260	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

73	Sewerage: Proportion Capex Medium Base service	Dec 4dp
<b>Definition</b>	FBP04 B30 L12	
<b>AQ3 Reference</b>	BP3270	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

## 1.2 Capital Maintenance

74	Sewerage: Proportion Capex Medium/Long Base service	Dec 4dp
<b>Definition</b>	FBP04 B30 L13	
<b>AQ3 Reference</b>	BP3280	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

75	Sewerage: Proportion Capex Long Base service	Dec 4dp
<b>Definition</b>	FBP04 B30 L14	
<b>AQ3 Reference</b>	BP3290	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

80	Water: Quality Opex 1 - Completion of 1999 Drinking Water Programme	£m 3dp
<b>Definition</b>	FBP04 B14 L24	
<b>AQ3 Reference</b>	BP2261	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

81	Water: Quality Opex 1 - Completion of 1999 Environmental Programme	£m 3dp
<b>Definition</b>	FBP04 B14 L25	
<b>AQ3 Reference</b>	OW00360	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

82	Water: Quality Opex 1 - Synergies With Base Opex Adjustment	Dec 4dp
<b>Definition</b>	FBP04 B14 L26	
<b>AQ3 Reference</b>	OW00370	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

83	Water: Quality Opex 1 - Base Efficiency Flag	Nr 1dp
<b>Definition</b>	Water Service: Applies the overall compounded efficiency for base opex to Quality Opex 1. Should be either 0 or 1 (the default, as provided in core data, is 1 in all years)	
<b>AQ3 Reference</b>	EOW02100	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

85	Water: Quality Opex 2 - Additional Operating Expenditure- Pre-Synergies/Efficiency	£m 3dp
<b>Definition</b>	FBP04 B14 L33	
<b>AQ3 Reference</b>	BPB1433	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

86	Water: Quality Opex 2 - Synergies With Base Opex (2004 Programme)	Dec 4dp
<b>Definition</b>	FBP04 B14 L34	
<b>AQ3 Reference</b>	BP2270	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

87	Water: Quality Opex 2 - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Quality Enhancement opex. For consistency with FBP, this should be set equal to FBP B2 L6 AMP 4 Assessment.	
<b>AQ3 Reference</b>	EOW02209	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

88	Water: Quality Opex 2 Assumed Profile of Catch Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L6	
<b>AQ3 Reference</b>	EOW02210	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

89	Water: Quality Opex 2 - Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Quality Enhancement. For consistency with FBP, this should be set equal to FBP B2 L7 in all years	
<b>AQ3 Reference</b>	EOW02020	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

91	Water: Quality Opex 3 - 'Early Start' Projects	£m 3dp
<b>Definition</b>	FBP04 B14 L23	
<b>AQ3 Reference</b>	BP2262	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

93	Water: Quality Capex 1 (Infra) - Pre Synergies/Efficiency	£m 3dp
<b>Definition</b>	FBP04 B14 L19 - L11	
<b>AQ3 Reference</b>	CW02850	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

94	Water: Quality Capex 1 (Infra) - Synergies With Capital Maintenance	Dec 4dp
<b>Definition</b>	FBP04 B14 L20	
<b>AQ3 Reference</b>	BP2245	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

95	Water: Quality Capex 1 - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Quality Enhancement infrastructure capex. For consistency with FBP, this should be set equal to FBP B2 L21 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECW02109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

96	Water: Quality Capex 1 Assumed Profile of Catch Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L22	
<b>AQ3 Reference</b>	ECW02110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

97	Water: Quality Capex 1 Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Quality Enhancement. For consistency with FBP, this should be set equal to FBP B2 L23 in all years	
<b>AQ3 Reference</b>	ECW02010	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

99	Water: Quality Capex 2 (Non-Infra) - Pre Synergies/Efficiency	£m 3dp
<b>Definition</b>	FBP04 B14 L7 - L1	
<b>AQ3 Reference</b>	CW02860	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

100	Water: Quality Capex 2 (Non-Infra) - Synergies With Capital Maintenance	Dec 4dp
<b>Definition</b>	FBP04 B14 L8	
<b>AQ3 Reference</b>	BP2225	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

101	Water: Quality Capex 2 - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Quality Enhancement non-infrastructure capex. For consistency with FBP, this should be set equal to FBP B2 L27 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECW02209	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

102	Water: Quality Capex 2 Assumed Profile of Catch Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L28	
<b>AQ3 Reference</b>	ECW02210	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

103	Water: Quality Capex 2 Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Quality Enhancement. For consistency with FBP, this should be set equal to FBP B2 L29 in all years	
<b>AQ3 Reference</b>	ECW02020	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

105	Water: Quality Capex 3 (Infra) - 'Early Start' Projects	£m 3dp
<b>Definition</b>	FBP04 B14 L11	
<b>AQ3 Reference</b>	BP2233	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

106	Water: Quality Capex 4 (Non-Infra) - 'Early Start' Projects	£m 3dp
<b>Definition</b>	FBP04 B14 L1	
<b>AQ3 Reference</b>	BP2203	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

108	Water: Quality Enhancement Very Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L1	
<b>AQ3 Reference</b>	DW00120	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

109	Water: Quality Enhancement Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L2	
<b>AQ3 Reference</b>	DW00130	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

110	Water: Quality Enhancement Medium Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L3	
<b>AQ3 Reference</b>	DW00140	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

111	Water: Quality Enhancement Medium Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L4	
<b>AQ3 Reference</b>	DW00150	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

112	Water: Quality Enhancement Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L5	
<b>AQ3 Reference</b>	DW00160	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

113	Water: Quality Enhancement Land Assets	Nr 2dp
<b>Definition</b>	FBP04 B29a L6	
<b>AQ3 Reference</b>	DW00170	
<b>Price Base</b>	N/A	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

115	Sewerage: Quality Opex 1 - Completion of the 1999 Programme	£m 3dp
<b>Definition</b>	FBP04 B15 L20	
<b>AQ3 Reference</b>	BP2361	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

116	Sewerage: Quality Opex 1 - Synergies With Base Opex (1999 Programme)	Dec 4dp
<b>Definition</b>	FBP04 B15 L21	
<b>AQ3 Reference</b>	OS00370	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

117	Sewerage: Quality Opex 1 - Base Efficiency Flag	Nr 1dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in quality operating expenditure type 1 to reduce the relative efficiency gap between the company and leading companies.	
<b>AQ3 Reference</b>	EOS02100	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

119	Sewerage: Quality Opex 2 - Additional Operating Expenditure	£m 3dp
<b>Definition</b>	FBP04 B15 L27	
<b>AQ3 Reference</b>	OS00385	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

120	Sewerage: Quality Opex 2 - Synergies With Base Opex (2004 Programme)	Dec 4dp
<b>Definition</b>	FBP04 B15 L28	
<b>AQ3 Reference</b>	BP2380	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

121	Sewerage: Quality Opex 2 - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Quality Enhancement opex. For consistency with FBP, this should be set equal to FBP B3 L6 AMP 4 Assessment.	
<b>AQ3 Reference</b>	EOS02209	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

122	Sewerage: Quality Opex 2 Assumed Profile of Catch Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L6	
<b>AQ3 Reference</b>	EOS02210	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

123	Sewerage: Quality Opex 2 Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Quality Enhancement. For consistency with FBP, this should be set equal to FBP B3 L7 in all years	
<b>AQ3 Reference</b>	EOS02020	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

125	Sewerage: Quality Opex 3 - 'Early Start' Projects	£m 3dp
<b>Definition</b>	FBP04 B15 L19	
<b>AQ3 Reference</b>	BP2362	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

127	Sewerage: Quality Capex 1 (Infra) - Pre Synergies/Efficiency	£m 3dp
<b>Definition</b>	FBP04 B15 L6 - L1	
<b>AQ3 Reference</b>	CS02850	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

128	Sewerage: Quality Capex 1 (Infra) - Synergies With Capital Maintenance	Dec 4dp
<b>Definition</b>	FBP04 B15 L7	
<b>AQ3 Reference</b>	BP2315	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

129	Sewerage: Quality Capex 1 - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Quality Enhancement infrastructure capex. For consistency with FBP, this should be set equal to FBP B3 L21 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECS02109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

### 1.3 Quality Enhancements

130	Sewerage: Quality Capex 1 Assumed Profile of Catch Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L22	
<b>AQ3 Reference</b>	ECS02110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

131	Sewerage: Quality Capex 1 Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Quality Enhancement. For consistency with FBP, this should be set equal to FBP B3 L23 in all years	
<b>AQ3 Reference</b>	ECS02010	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

133	Sewerage: Quality Capex 2 (Non-Infra) - Pre Synergies/Efficiency	£m 3dp
<b>Definition</b>	FBP04 B15 L15 - L10	
<b>AQ3 Reference</b>	CS02860	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

134	Sewerage: Quality Capex 2 (Non-Infra) - Synergies With Capital Maintenance	Dec 4dp
<b>Definition</b>	FBP04 B15 L16	
<b>AQ3 Reference</b>	BP2350	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

135	Sewerage: Quality Capex 2 - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Quality Enhancement non-infrastructure capex. For consistency with FBP, this should be set equal to FBP B3 L27 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECS02209	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

136	Sewerage: Quality Capex 2 Assumed Profile of Catch Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L28	
<b>AQ3 Reference</b>	ECS02210	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

137	Sewerage: Quality Capex 2 Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Quality Enhancement. For consistency with FBP, this should be set equal to FBP B3 L29 in all years	
<b>AQ3 Reference</b>	ECS02020	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

139	Sewerage: Quality Capex 3 (Infra) - 'Early Start' Projects	£m 3dp
<b>Definition</b>	FBP04 B15 L1	
<b>AQ3 Reference</b>	BP2303	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

### 1.3 Quality Enhancements

140	Sewerage: Quality Capex 4 (Non-Infra) - 'Early Start' Projects	£m 3dp
<b>Definition</b>	FBP04 B15 L10	
<b>AQ3 Reference</b>	BP2333	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

142	Sewerage: Quality Enhancement Very Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L1	
<b>AQ3 Reference</b>	DS00120	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

143	Sewerage: Quality Enhancement Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L2	
<b>AQ3 Reference</b>	DS00130	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

144	Sewerage: Quality Enhancement Medium Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L3	
<b>AQ3 Reference</b>	DS00140	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.3 Quality Enhancements

145	Sewerage: Quality Enhancement Medium Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L4	
<b>AQ3 Reference</b>	DS00150	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

146	Sewerage: Quality Enhancement Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L5	
<b>AQ3 Reference</b>	DS00160	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

147	Sewerage: Quality Enhancement Land Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L6	
<b>AQ3 Reference</b>	DS00170	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.4 Supply Demand Balance

152	Water: Opex growth excluding demand management	£m 3dp
<b>Definition</b>	FBP04 B17 L22	
<b>AQ3 Reference</b>	OW00390	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

153	Water: Opex growth other demand management	£m 3dp
<b>Definition</b>	FBP04 B17 L24	
<b>AQ3 Reference</b>	OW00410	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

154	Water: SDB Opex New Development	£m 3dp
<b>Definition</b>	FBP04 B17 L25	
<b>AQ3 Reference</b>	BC30416	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

155	Water: SDB Opex 'Early Start' Enhanced Security Of Supply	£m 3dp
<b>Definition</b>	FBP04 B17 L35	
<b>AQ3 Reference</b>	BP2088	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

## 1.4 Supply Demand Balance

156	Water: SDB Opex Enhanced Security Of Supply (Excluding 'Early Start' )	£m 3dp
<b>Definition</b>	FBP04 B17 L36	
<b>AQ3 Reference</b>	BC30434	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

157	Water: SDB Opex - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Supply Demand opex. For consistency with FBP, this should be set equal to FBP B2 L6 AMP 4 Assessment.	
<b>AQ3 Reference</b>	EOW03109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

158	Water: SDB Opex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L6.	
<b>AQ3 Reference</b>	EOW03110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

159	Water: SDB Opex Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Supply Demand. For consistency with FBP, this should be set equal to FBP B2 L7 in all years.	
<b>AQ3 Reference</b>	EOW03000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.4 Supply Demand Balance

161	Water: Opex Growth Selective Meters	£m 3dp
<b>Definition</b>	FBP04 B17 L23	
<b>AQ3 Reference</b>	OW00400	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

162	Water: SDB Opex Optional Metering	£m 3dp
<b>Definition</b>	FBP04 B17 L26	
<b>AQ3 Reference</b>	BC30428	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

163	Water: SDB Opex Metering - Base Efficiency Flag	Nr 2dp
<b>Definition</b>	Water Service: Flag value that applies the overall compounded efficiency profile for base operating expenditure to supply demand metering opex. Should be either 0 or 1 (default 1).	
<b>AQ3 Reference</b>	EOW03300	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

165	Water: SDB Capex Growth Excluding Demand Management (infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L6	
<b>AQ3 Reference</b>	CW02680	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.4 Supply Demand Balance

166	Water: SDB Capex Growth Selective Meters (infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L7	
<b>AQ3 Reference</b>	CW02690	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

167	Water: SDB Capex New Development (infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L8	
<b>AQ3 Reference</b>	CW02700	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

168	Water: SDB Capex Optional Metering (infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L9	
<b>AQ3 Reference</b>	CW02710	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

169	Water: SDB Capex 'Early Start' Enhanced Security Of Supply (Infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L29	
<b>AQ3 Reference</b>	CW02780	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

## 1.4 Supply Demand Balance

170	Water: SDB Capex - Enhanced Security Of Supply (Excluding 'Early Start' ) (Infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L30	
<b>AQ3 Reference</b>	CW02790	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

171	Water: SDB Capex (Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Supply Demand infrastructure capex. For consistency with FBP, this should be set equal to FBP B2 L21 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECW03109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

172	Water: SDB Capex (Infra) Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L22	
<b>AQ3 Reference</b>	ECW03110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

173	Water: SDB Capex (Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Supply Demand. For consistency with FBP, this should be set equal to FBP B2 L23 in all years	
<b>AQ3 Reference</b>	ECW03000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.4 Supply Demand Balance

175	Water: SDB Capex Growth Excluding Demand Management (Non-infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L12	
<b>AQ3 Reference</b>	CW02720	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

176	Water: SDB Capex Growth Other Demand Management (Non-infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L14	
<b>AQ3 Reference</b>	CW02750	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

177	Water: SDB Capex New Development (Non-infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L15	
<b>AQ3 Reference</b>	CW02760	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

178	Water: SDB Capex 'Early Start' Enhanced Security Of Supply (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L32	
<b>AQ3 Reference</b>	CW02810	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

## 1.4 Supply Demand Balance

179	Water: SDB Capex - Enhanced Security Of Supply (Excluding 'Early Start' ) (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L33	
<b>AQ3 Reference</b>	CW02820	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

180	Water: SDB Capex (Non-Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Supply Demand non-infrastructure capex. For consistency with FBP, this should be set equal to FBP B2 L27 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECW03114	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

181	Water: SDB Capex (Non-Infra) Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L28	
<b>AQ3 Reference</b>	ECW03115	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

182	Water: SDB Capex (Non-Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Supply Demand. For consistency with FBP, this should be set equal to FBP B2 L29 in all years	
<b>AQ3 Reference</b>	ECW03004	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.4 Supply Demand Balance

184	Water: SDB Very Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L9	
<b>AQ3 Reference</b>	DW00220	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

185	Water: SDB Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L10	
<b>AQ3 Reference</b>	DW00230	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

186	Water: SDB Medium Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L11	
<b>AQ3 Reference</b>	DW00240	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

187	Water: SDB Medium Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L12	
<b>AQ3 Reference</b>	DW00250	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.4 Supply Demand Balance

188	Water: SDB Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L13	
<b>AQ3 Reference</b>	DW00260	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

189	Water: SDB Land Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L14	
<b>AQ3 Reference</b>	DW00270	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

191	Water: SDB Capex Growth Selective Meters (Non-infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L13	
<b>AQ3 Reference</b>	CW02730	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

192	Water: SDB Capex Capex Optional Metering - Water (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B17 L16	
<b>AQ3 Reference</b>	CW02770	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.4 Supply Demand Balance

193	Water: SDB Capex Metering (Non-Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Water: SDB Capex Metering (Non-Infra). There is no equivalent of this item in the FBP. However, the efficiency operates in the same way as all other "scope" efficiency items.	
<b>AQ3 Reference</b>	ECW03111	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

194	Water: SDB Capex Metering (Non-Infra) Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	FBP04 B2 L32	
<b>AQ3 Reference</b>	ECW03112	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

195	Water: SDB Capex Metering (Non-Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on capital expenditure when applied to metering expenditure inputs. For consistency with FBP, this should be set equal to FBP B2 L34 in all years.	
<b>AQ3 Reference</b>	ECW03002	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

197	Water: SDB Metering Very Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L23	
<b>AQ3 Reference</b>	DW00320	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.4 Supply Demand Balance

198	Water: SDB Metering Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L24	
<b>AQ3 Reference</b>	DW00330	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

199	Water: SDB Metering Medium Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L25	
<b>AQ3 Reference</b>	DW00340	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

200	Water: SDB Metering Medium Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L26	
<b>AQ3 Reference</b>	DW00350	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

201	Water: SDB Metering Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L27	
<b>AQ3 Reference</b>	DW00360	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.4 Supply Demand Balance

203	Sewerage: SDB Opex Growth Sewage Treatment	£m 3dp
<b>Definition</b>	FBP04 B20 L18	
<b>AQ3 Reference</b>	BP2080	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

204	Sewerage: SDB Opex Growth	£m 3dp
<b>Definition</b>	FBP04 B20 L19	
<b>AQ3 Reference</b>	BP2081	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

205	Sewerage: SDB Opex New Development	£m 3dp
<b>Definition</b>	FBP04 B20 L20	
<b>AQ3 Reference</b>	BC30916	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

206	Sewerage: SDB Opex - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Supply Demand opex. For consistency with FBP, this should be set equal to FBP B3 L6 AMP 4 Assessment.	
<b>AQ3 Reference</b>	EOS03109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 1.4 Supply Demand Balance

207	Sewerage: SDB Opex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L6	
<b>AQ3 Reference</b>	EOS03110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

208	Sewerage: SDB Opex Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Supply Demand. For consistency with FBP, this should be set equal to FBP B3 L7 in all years	
<b>AQ3 Reference</b>	EOS03000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

210	Sewerage: SDB Opex Metering	£m 3dp
<b>Definition</b>	FBP04 B20 L21	
<b>AQ3 Reference</b>	BP2082	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

211	Sewerage: SDB Opex Metering - Base Efficiency Flag	Nr 1dp
<b>Definition</b>	Flag value that applies the overall compounded efficiency profile for base operating expenditure to supply demand metering opex. Should be either 0 or 1 (default 1).	
<b>AQ3 Reference</b>	EOS03300	
<b>Price Base</b>	N/A	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.4 Supply Demand Balance

213	Sewerage: SDB Capex Growth - Sewage Treatment (Infra)	£m 3dp
<b>Definition</b>	FBP04 B20 L5	
<b>AQ3 Reference</b>	CS02680	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

214	Sewerage: SDB Capex Growth (Infra)	£m 3dp
<b>Definition</b>	FBP04 B20 L6	
<b>AQ3 Reference</b>	CS02690	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

215	Sewerage: SDB Capex New Development (Infra)	£m 3dp
<b>Definition</b>	FBP04 B20 L7	
<b>AQ3 Reference</b>	CS02700	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

216	Sewerage: SDB Capex (Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Supply Demand infrastructure capex. For consistency with FBP, this should be set equal to FBP B3 L21 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECS03109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 1.4 Supply Demand Balance

217	Sewerage: SDB Capex (Infra) Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L22	
<b>AQ3 Reference</b>	ECS03110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

218	Sewerage: SDB Capex (Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Supply Demand. For consistency with FBP, this should be set equal to FBP B3 L23 in all years	
<b>AQ3 Reference</b>	ECS03000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

220	Sewerage: SDB Capex Growth Sewage Treatment (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B20 L10	
<b>AQ3 Reference</b>	CS02720	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

221	Sewerage: SDB Capex Growth (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B20 L11	
<b>AQ3 Reference</b>	CS02740	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.4 Supply Demand Balance

222	Sewerage: SDB Capex New Development (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B20 L12	
<b>AQ3 Reference</b>	CS02760	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

223	Sewerage: SDB Capex (Non-Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Supply Demand non-infrastructure capex. For consistency with FBP, this should be set equal to FBP B3 L27 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECS03114	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

224	Sewerage: SDB Capex (Non-Infra) Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L28	
<b>AQ3 Reference</b>	ECS03115	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

225	Sewerage: SDB Capex (Non-Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Supply Demand. For consistency with FBP, this should be set equal to FBP B3 L29 in all years	
<b>AQ3 Reference</b>	ECS03004	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.4 Supply Demand Balance

227	Sewerage: SDB Very Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L9	
<b>AQ3 Reference</b>	DS00220	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

228	Sewerage: SDB Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L10	
<b>AQ3 Reference</b>	DS00230	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

229	Sewerage: SDB Medium Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L11	
<b>AQ3 Reference</b>	DS00240	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

230	Sewerage: SDB Medium Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L12	
<b>AQ3 Reference</b>	DS00250	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.4 Supply Demand Balance

231	Sewerage: SDB Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L13	
<b>AQ3 Reference</b>	DS00260	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

232	Sewerage: SDB Land Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L14	
<b>AQ3 Reference</b>	DS00270	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.5 Grants and Contributions

237	Water: Indefinite Land Grants	£m 3dp
<b>Definition</b>	The grants and contribution anticipated for non-infrastructure assets with an indefinite life e.g. land.	
<b>AQ3 Reference</b>	BC11260	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

238	Water: Infrastructure Charges	£m 3dp
<b>Definition</b>	FBP04 B17 L21	
<b>AQ3 Reference</b>	BC11270	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

239	Water: Grants	£m 3dp
<b>Definition</b>	FBP04 B17 L20	
<b>AQ3 Reference</b>	BC11290	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

240	Water: Requisitions and Other Contributions	£m 3dp
<b>Definition</b>	FBP04 B17 L19	
<b>AQ3 Reference</b>	BC11285	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

## 1.5 Grants and Contributions

241	Water: Other contributions	£m 3dp
<b>Definition</b>	JR03 T35 L25	
<b>AQ3 Reference</b>	BC11288	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

242	Water: Amortisation of grants existing as at 1 April 2003	£m 3dp
<b>Definition</b>	FBP04 B31a L1	
<b>AQ3 Reference</b>	BC11295	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

244	Water: Proportion Grants Very Short, Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L10	
<b>AQ3 Reference</b>	DW00015	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

245	Water: Proportion Grants Short, Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L11	
<b>AQ3 Reference</b>	DW00025	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.5 Grants and Contributions

246	Water: Proportion Grants Medium, Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L12	
<b>AQ3 Reference</b>	DW00035	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

247	Water: Proportion Grants Medium/Long, Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L13	
<b>AQ3 Reference</b>	DW00045	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

248	Water: Proportion Grants Long, Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L14	
<b>AQ3 Reference</b>	DW00055	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

250	Water: Proportion Grants Infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B31a L8	
<b>AQ3 Reference</b>	DW00215	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.5 Grants and Contributions

251	Water: Proportion Grants Very Short	Dec 4dp
<b>Definition</b>	FBP04 B31a L3	
<b>AQ3 Reference</b>	DW00225	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

252	Water: Proportion Grants Short	Dec 4dp
<b>Definition</b>	FBP04 B31a L4	
<b>AQ3 Reference</b>	DW00235	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

253	Water: Proportion Grants Medium	Dec 4dp
<b>Definition</b>	FBP04 B31a L5	
<b>AQ3 Reference</b>	DW00245	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

254	Water: Proportion Grants Medium/Long	Dec 4dp
<b>Definition</b>	FBP04 B31a L6	
<b>AQ3 Reference</b>	DW00255	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.5 Grants and Contributions

255	Water: Proportion Grants Long	Dec 4dp
<b>Definition</b>	FBP04 B31a L7	
<b>AQ3 Reference</b>	DW00265	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

257	Sewerage: Indefinite Land Grants	£m 3dp
<b>Definition</b>	The grants and contribution anticipated for non-infrastructure assets with an indefinite life e.g. land.	
<b>AQ3 Reference</b>	BC11360	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

258	Sewerage: Infrastructure Charges	£m 3dp
<b>Definition</b>	FBP04 B20 L17	
<b>AQ3 Reference</b>	BC11370	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

259	Sewerage: Grants	£m 3dp
<b>Definition</b>	FBP04 B20 L16	
<b>AQ3 Reference</b>	BC11390	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

## 1.5 Grants and Contributions

260	Sewerage: Requisitions and Other Contributions	£m 3dp
<b>Definition</b>	FBP04 B20 L15	
<b>AQ3 Reference</b>	BC11385	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

261	Sewerage: Other contributions	£m 3dp
<b>Definition</b>	JR03 T36 L24	
<b>AQ3 Reference</b>	BC11388	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	1999/00 - 2014/15 (or 2029/30*)	

262	Sewerage: Amortisation of grants existing as at 1 April 2003	£m 3dp
<b>Definition</b>	FBP04 B31a L15	
<b>AQ3 Reference</b>	BC11395	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

264	Sewerage: Proportion Grants Very Short Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L24	
<b>AQ3 Reference</b>	DS00015	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.5 Grants and Contributions

265	Sewerage: Proportion Grants Short Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L25	
<b>AQ3 Reference</b>	DS00025	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

266	Sewerage: Proportion Grants Medium Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L26	
<b>AQ3 Reference</b>	DS00035	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

267	Sewerage: Proportion Grants Medium/Long Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L27	
<b>AQ3 Reference</b>	DS00045	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

268	Sewerage: Proportion Grants Long Base Service	Dec 4dp
<b>Definition</b>	FBP04 B31a L28	
<b>AQ3 Reference</b>	DS00055	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.5 Grants and Contributions

270	Sewerage: Proportion Grants Infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B31a L22	
<b>AQ3 Reference</b>	DS00215	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

271	Sewerage: Proportion Grants Very Short	Dec 4dp
<b>Definition</b>	FBP04 B31a L17	
<b>AQ3 Reference</b>	DS00225	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

272	Sewerage: Proportion Grants Short	Dec 4dp
<b>Definition</b>	FBP04 B31a L18	
<b>AQ3 Reference</b>	DS00235	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

273	Sewerage: Proportion Grants Medium	Dec 4dp
<b>Definition</b>	FBP04 B31a L19	
<b>AQ3 Reference</b>	DS00245	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.5 Grants and Contributions

274	Sewerage: Proportion Grants Medium/Long	Dec 4dp
<b>Definition</b>	FBP04 B31a L20	
<b>AQ3 Reference</b>	DS00255	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

275	Sewerage: Proportion Grants Long	Dec 4dp
<b>Definition</b>	FBP04 B31a L21	
<b>AQ3 Reference</b>	DS00265	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.6 Enhanced Service Levels

279	Water: ESL Opex - 'Early Start' Programme	£m 3dp
<b>Definition</b>	FBP04 B23 L15	
<b>AQ3 Reference</b>	OW00420	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

280	Water: ESL Opex	£m 3dp
<b>Definition</b>	FBP04 B23 L16	
<b>AQ3 Reference</b>	BC38420	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

281	Water: ESL Opex - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Enhanced Service Levels infrastructure capex. For consistency with FBP, this should be set equal to FBP B2 L6 AMP 4 Assessment.	
<b>AQ3 Reference</b>	EOW04109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

282	Water: ESL Opex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L6	
<b>AQ3 Reference</b>	EOW04110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

## 1.6 Enhanced Service Levels

283	Water: ESL Opex Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Enhanced Service Levels. For consistency with FBP, this should be set equal to FBP B2 L7 in all years	
<b>AQ3 Reference</b>	EOW04000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

285	Water: ESL Capex (Infra) - 'Early Start' Programme	£m 3dp
<b>Definition</b>	FBP04 B23 L7	
<b>AQ3 Reference</b>	CW02830	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

286	Water: ESL Capex (Infra)	£m 3dp
<b>Definition</b>	FBP04 B23 L8	
<b>AQ3 Reference</b>	BC30430I	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

287	Water: ESL Capex (Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Enhanced Service Levels infrastructure capex. For consistency with FBP, this should be set equal to FBP B2 L21 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECW04109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 1.6 Enhanced Service Levels

288	Water: ESL Infra Capex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Water Service: The annual profile of percentage reductions in enhanced service level capital expenditure on infrastructure assets to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L22	
<b>AQ3 Reference</b>	ECW04110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

289	Water: ESL Capex (Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Water Service: Multiplier for minimum efficiency assumptions on capex infrastructure applied to expenditure for Enhanced Service Levels. For consistency with FBP, this should be set equal to FBP B2 L23 in all years	
<b>AQ3 Reference</b>	ECW04000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

291	Water: ESL Capex (Non-Infra) - 'Early Start' Programme	£m 3dp
<b>Definition</b>	FBP04 B23 L11	
<b>AQ3 Reference</b>	CW02840	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

292	Water: ESL Capex (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B23 L12	
<b>AQ3 Reference</b>	BC30430N	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.6 Enhanced Service Levels

293	Water: ESL Capex (Non-Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>		Water Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Enhanced Service Levels non-infrastructure capex. For consistency with FBP, this should be set equal to FBP B2 L27 AMP 4 Assessment.
<b>AQ3 Reference</b>		ECW04114
<b>Price Base</b>		NA
<b>Years Required</b>		2002/03

294	Water: ESL Non-Infra Capex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>		Water Service: The annual profile of percentage reductions in enhanced service level capital expenditure on non-infrastructure assets to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B2 L28
<b>AQ3 Reference</b>		ECW04115
<b>Price Base</b>		NA
<b>Years Required</b>		2005/06 - 2014/15 (or 2029/30*)

295	Water: ESL Capex (Non-Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>		Water Service: Multiplier for minimum efficiency assumptions on capex non-infrastructure applied to expenditure for Enhanced Service Levels. For consistency with FBP, this should be set equal to FBP B2 L29 in all years
<b>AQ3 Reference</b>		ECW04004
<b>Price Base</b>		NA
<b>Years Required</b>		2002/03 - 2014/15 (or 2029/30*)

297	Water: ESL Very Short Life Assets	Dec 4dp
<b>Definition</b>		FBP04 B29a L17
<b>AQ3 Reference</b>		DW00420
<b>Price Base</b>		NA
<b>Years Required</b>		2003/04 - 2014/15 (or 2029/30*)

### 1.6 Enhanced Service Levels

298	Water: ESL Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L18	
<b>AQ3 Reference</b>	DW00430	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

299	Water: ESL Medium Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L19	
<b>AQ3 Reference</b>	DW00440	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

300	Water: ESL Medium Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L20	
<b>AQ3 Reference</b>	DW00450	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

301	Water: ESL Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B29a L21	
<b>AQ3 Reference</b>	DW00460	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.6 Enhanced Service Levels

302	Water: ESL Land Assets	Dec 4dp
<b>Definition</b>	As per DW00170, but for capital expenditure to enhance service levels.	
<b>AQ3 Reference</b>	DW00470	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

304	Sewerage: ESL Opex - 'Early Start' Programme	£m 3dp
<b>Definition</b>	FBP04 B24 L15	
<b>AQ3 Reference</b>	OS00420	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

305	Sewerage: ESL Opex	£m 3dp
<b>Definition</b>	FBP04 B24 L16	
<b>AQ3 Reference</b>	BC38920	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

306	Sewerage: ESL Opex - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Enhanced Service Levels infrastructure capex. For consistency with FBP, this should be set equal to FBP B3 L6 AMP 4 Assessment.	
<b>AQ3 Reference</b>	EOS04109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 1.6 Enhanced Service Levels

307	Sewerage: ESL Opex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level operating expenditure to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L6	
<b>AQ3 Reference</b>	EOS04110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

308	Sewerage: ESL Opex Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on opex applied to expenditure for Enhanced Service Levels. For consistency with FBP, this should be set equal to FBP B3 L7 in all years	
<b>AQ3 Reference</b>	EOS04000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

310	Sewerage: ESL Capex (Infra) - 'Early Start' Programme	£m 3dp
<b>Definition</b>	FBP04 B24 L7	
<b>AQ3 Reference</b>	CS02830	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

311	Sewerage: ESL Capex (Infra)	£m 3dp
<b>Definition</b>	FBP04 B24 L8	
<b>AQ3 Reference</b>	BC30930I	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.6 Enhanced Service Levels

312	Sewerage: ESL Capex (Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Enhanced Service Levels infrastructure capex. For consistency with FBP, this should be set equal to FBP B3 L21 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECS04109	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

313	Sewerage: ESL Infra Capex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level capital expenditure on infrastructure assets to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L22	
<b>AQ3 Reference</b>	ECS04110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

314	Sewerage: ESL Capex (Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on capex infrastructure applied to expenditure for Enhanced Service Levels. For consistency with FBP, this should be set equal to FBP B3 L23 in all years	
<b>AQ3 Reference</b>	ECS04000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

316	Sewerage: ESL Capex (Non-Infra) - 'Early Start' Programme	£m 3dp
<b>Definition</b>	FBP04 B24 L11	
<b>AQ3 Reference</b>	CS02840	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2009/10	

## 1.6 Enhanced Service Levels

317	Sewerage: ESL Capex (Non-Infra)	£m 3dp
<b>Definition</b>	FBP04 B24 L12	
<b>AQ3 Reference</b>	BC30930N	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

318	Sewerage: ESL Capex (Non-Infra) - Assessment of Scope for Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: Percentage reduction of the relative efficiency gap between the company and leading companies that the company assesses can be achieved between 2002-03 and 2009-10 for Enhanced Service Levels non-infrastructure capex. For consistency with FBP, this should be set equal to FBP B3 L27 AMP 4 Assessment.	
<b>AQ3 Reference</b>	ECS04114	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

319	Sewerage: ESL Non-Infra Capex Assumed Profile of Catch-Up	Dec 4dp
<b>Definition</b>	Sewerage Service: The annual profile of percentage reductions in enhanced service level capital expenditure on non-infrastructure assets to reduce the relative efficiency gap between the company and leading companies. For consistency with FBP, this should be set equal to FBP B3 L28	
<b>AQ3 Reference</b>	ECS04115	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

320	Sewerage: ESL Capex (Non-Infra) Multiplier for Base Minimum Efficiencies	Nr 2dp
<b>Definition</b>	Sewerage Service: Multiplier for minimum efficiency assumptions on capex non-infrastructure applied to expenditure for Enhanced Service Levels. For consistency with FBP, this should be set equal to FBP B3 L29 in all years	
<b>AQ3 Reference</b>	ECS04004	
<b>Price Base</b>	Na	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.6 Enhanced Service Levels

322	Sewerage: ESL Very Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L17	
<b>AQ3 Reference</b>	DS00420	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

323	Sewerage: ESL Short Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L18	
<b>AQ3 Reference</b>	DS00430	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

324	Sewerage: ESL Medium Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L19	
<b>AQ3 Reference</b>	DS00440	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

325	Sewerage: ESL Medium Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L20	
<b>AQ3 Reference</b>	DS00450	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.6 Enhanced Service Levels

326	Sewerage: ESL Long Life Assets	Dec 4dp
<b>Definition</b>	FBP04 B30a L21	
<b>AQ3 Reference</b>	DS00460	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

327	Sewerage: ESL Land Assets	Dec 4dp
<b>Definition</b>	As per DS00170, but for capital expenditure to enhance services levels.	
<b>AQ3 Reference</b>	DS00470	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

### 1.7 Depreciation

332	Water: Very Short Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B29 L15 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18100	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

333	Water: Short Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B29 L16 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

334	Water: Medium Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B29 L17 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18120	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

335	Water: Medium Long Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B29 L18 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18130	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

### 1.7 Depreciation

336	Water: Long Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B29 L19 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC11430	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

338	Sewerage: Very Short Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B30 L15 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18600	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

339	Sewerage: Short Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B30 L16 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18610	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

340	Sewerage: Medium Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B30 L17 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18620	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

### 1.7 Depreciation

341	Sewerage: Medium Long Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B30 L18 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC18630	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

342	Sewerage: Long Asset Life - Standard	Yrs Odp
<b>Definition</b>	FBP04 B30 L19 , reflecting the future capital programme	
<b>AQ3 Reference</b>	BC11460	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

344	Water: Very Short Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B29 L15 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DW02550	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

345	Water: Short Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B29 L16 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DW02560	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

### 1.7 Depreciation

346	Water: Medium Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B29 L17 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DW02570	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

347	Water: Medium Long Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B29 L18 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DW02580	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

348	Water: Long Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B29 L19 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DW02590	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

350	Sewerage: Very Short Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B30 L15 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DS02550	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

### 1.7 Depreciation

351	Sewerage: Short Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B30 L16 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DS02560	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

352	Sewerage: Medium Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B30 L17 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DS02570	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

353	Sewerage: Medium Long Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B30 L18 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DS02580	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

354	Sewerage: Long Asset Life - Historic Average	Yrs Odp
<b>Definition</b>	FBP04 B30 L19 , based on average actual asset lives over the period 1994-95 to 2003-04.	
<b>AQ3 Reference</b>	DS02590	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 1.7 Depreciation

356	Water: Intangible Assets Write Down	£m 3dp
<b>Definition</b>		
<b>AQ3 Reference</b>	BC11910	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

357	Water: subtotal: Base service provision WIP assets commissioned during year	£m 3dp
<b>Definition</b>	FBP04 B29 L21	
<b>AQ3 Reference</b>	BM6210	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2019/20	

358	Water: subtotal: All enhancements WIP assets commissioned during year	£m 3dp
<b>Definition</b>	FBP04 B29 L23	
<b>AQ3 Reference</b>	BM6230	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2019/20	

359	Water: CCD Year Base Charge - existing assets at 31 March 2003	£m 3dp
<b>Definition</b>	FBP04 B29 L20	
<b>AQ3 Reference</b>	BM6700	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2019/20	

## 1.7 Depreciation

361	Water: HCA Intangible Assets Write Down	£m 3dp
<b>Definition</b>	FBP04 B31 L1	
<b>AQ3 Reference</b>	BC11900	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2019/20	

362	Water: HCA Depreciation on Existing Tangible Assets	£m 3dp
<b>Definition</b>	FBP04 B31 L2	
<b>AQ3 Reference</b>	BC12000	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

364	Sewerage: Intangible Assets Write Down	£m 3dp
<b>Definition</b>		
<b>AQ3 Reference</b>	BC11915	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

365	Sewerage: subtotal: base service provision WIP assets commissioned during year	£m 3dp
<b>Definition</b>	FBP04 B30 L21	
<b>AQ3 Reference</b>	BM6510	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2019/20	

## 1.7 Depreciation

366	Sewerage: subtotal: all enhancements WIP assets commissioned during year	£m 3dp
<b>Definition</b>	FBP04 B30 L23	
<b>AQ3 Reference</b>	BM6530	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2019/20	

367	Sewerage: CCD Year Base Charge existing assets at 31 March 2003	£m 3dp
<b>Definition</b>	FBP04 B30 L20	
<b>AQ3 Reference</b>	BM6710	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

369	Sewerage: HCA Intangible Assets Write Down	£m 3dp
<b>Definition</b>	FBP04 B31 L3	
<b>AQ3 Reference</b>	BC11905	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2019/20	

370	Sewerage: HCA Depreciation Existing Tangible Assets	£m 3dp
<b>Definition</b>	FBP04 B31 L4	
<b>AQ3 Reference</b>	BC12005	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.7 Depreciation

372	Total NPV Of Annuity Adjustment	£m 3dp
<b>Definition</b>	Total net present value of the adjustment made to current cost depreciation (CCD) on existing assets, after comparing CCD and maintenance non-infrastructure (MNI). This item is an output calculated by the conventional version of Aquarius in section F7. For the forward look model the calculation has been replaced by an input.	
<b>AQ3 Reference</b>	DT02530	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03	

## 1.8 Company Financial Projections

376	Debtor Days Measured	Nr Odp
<b>Definition</b>	Year end measured debtors divided by measured revenue X 365.	
<b>AQ3 Reference</b>	BB1500	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

377	Trade Creditor Days	Nr Odp
<b>Definition</b>	Trade creditors divided by operating expenses x 365.	
<b>AQ3 Reference</b>	BB1510	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

378	Advance Receipts Creditor Days	Nr Odp
<b>Definition</b>	Year end advanced receipts divided by unmeasured revenue x 365.	
<b>AQ3 Reference</b>	BB1520	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

379	Capex Creditor Days	Nr Odp
<b>Definition</b>	Capital creditors divided by capital expenditure x 365.	
<b>AQ3 Reference</b>	BB1530	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

380	Other Debtors	£m 3dp
<b>Definition</b>	JR03 T19 L5 Sum of T19 Line 5 less T19C L3.	
<b>AQ3 Reference</b>	BB1800	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

381	Opening other creditors	£m 3dp
<b>Definition</b>	JR03 T19 L11 Sum of T19 line 11 + 15 + 17 less T19C lines 10 + 11 + 13 + 14 less JR03 T26 line 6. Input as positive values. Other creditors are inputs to the model. The base year should be populated with the same value as BB614 Creditors other (base year). For all years thereafter populate with the value of other creditors for the relevant year.	
<b>AQ3 Reference</b>	BB1810	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

382	Fixed investments	£m 3dp
<b>Definition</b>	JR03 T19 L2 for base year. For years thereafter populate with values for the relevant year.	
<b>AQ3 Reference</b>	BO4080	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

383	Purchase of Subsidiaries	£m 3dp
<b>Definition</b>	FBP04 B28 L11	
<b>AQ3 Reference</b>	BO5082	
<b>Price Base</b>	Outturn prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

384	Stocks	£m 3dp
<b>Definition</b>	JR03 T26 L1 for base year. For years thereafter populate with values for the relevant year.	
<b>AQ3 Reference</b>	BB600	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

385	Current Investments	£m 3dp
<b>Definition</b>	JR03 T19 L7 for base year. For years thereafter populate with values for the relevant year. The value included in this line does not reduce net debt. Investments which reduce debt should be included in PP0021.	
<b>AQ3 Reference</b>	BB604	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

387	Assets qualifying for 100% first year allowances	Dec 4dp
<b>Definition</b>	FBP04 B34 L2	
<b>AQ3 Reference</b>	TX02080	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

388	Assets to be included in the general (25%) pool	Dec 4dp
<b>Definition</b>	FBP04 B34 L3	
<b>AQ3 Reference</b>	BB3100	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

389	Assets qualifying for long life (6%) pool	Dec 4dp
<b>Definition</b>	FBP04 B34 L4	
<b>AQ3 Reference</b>	BB5600	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

390	Assets qualifying for Industrial Buildings Allowance	Dec 4dp
<b>Definition</b>	FBP04 B34 L5	
<b>AQ3 Reference</b>	BB3110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

391	Assets purchased under finance leasing	Dec 4dp
<b>Definition</b>	FBP04 B34 L6	
<b>AQ3 Reference</b>	BB3150	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

392	Capitalised revenue expenditure deducted in year of spend	Dec 4dp
<b>Definition</b>	FBP04 B34 L7	
<b>AQ3 Reference</b>	BB3140	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.8 Company Financial Projections

393	Capitalised revenue expenditure depreciated-Non- infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B34 L8	
<b>AQ3 Reference</b>	TX02100	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

394	Capitalised revenue expenditure depreciated-Infrastructure	Dec 4dp
<b>Definition</b>	FBP04 B34 L9	
<b>AQ3 Reference</b>	TX02110	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

395	Capitalised revenue expenditure not depreciated	Dec 4dp
<b>Definition</b>	FBP04 B34 L10	
<b>AQ3 Reference</b>	TX02120	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

396	Other assets not qualifying for capital allowances or revenue deductions	Dec 4dp
<b>Definition</b>	FBP04 B34 L11	
<b>AQ3 Reference</b>	BB3130	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

397	Grants and contributions taxable on receipt	Dec 4dp
<b>Definition</b>	FBP04 B34 L12	
<b>AQ3 Reference</b>	TX02130	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

399	Existing IBA claims Outturn	£m 3dp
<b>Definition</b>	FBP04 B34 L13	
<b>AQ3 Reference</b>	BB3200	
<b>Price Base</b>	Outturn Prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

400	Finance Lease Depreciation	£m 3dp
<b>Definition</b>	FBP04 B34 L14	
<b>AQ3 Reference</b>	BB3150A	
<b>Price Base</b>	Outturn Prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

401	Depreciation: Capitalised Revenue Expenditure, Non-Infra	£m 3dp
<b>Definition</b>	FBP04 B34 L15	
<b>AQ3 Reference</b>	TX02140	
<b>Price Base</b>	Outturn Prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

402	Depreciation: Capitalised Revenue Expenditure, Infra	£m 3dp
<b>Definition</b>	FBP04 B34 L16	
<b>AQ3 Reference</b>	TX02150	
<b>Price Base</b>	Outturn Prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

403	Capitalised revenue expenditure deducted in year of spend	£m 3dp
<b>Definition</b>	FBP04 B34 L17	
<b>AQ3 Reference</b>	TX02160	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

405	Revenue Expenditure not Allowable to tax	£m 3dp
<b>Definition</b>	FBP04 B34 L29	
<b>AQ3 Reference</b>	BB3600	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

406	Permanently disallowed expenditure	£m 3dp
<b>Definition</b>	FBP04 B34 L30	
<b>AQ3 Reference</b>	BB3602	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

407	Profit/income not subject to tax/not taxed as trading income	£m 3dp
<b>Definition</b>	FBP04 B34 L31	
<b>AQ3 Reference</b>	BB3608	
<b>Price Base</b>	Outturn Prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

408	Change in General provision	£m 3dp
<b>Definition</b>	FBP04 B34 L32	
<b>AQ3 Reference</b>	BB3610	
<b>Price Base</b>	Outturn Prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

409	Adjustment to Tax Charge	£m 3dp
<b>Definition</b>	FBP04 B34 L33	
<b>AQ3 Reference</b>	BB3700	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

410	Adjustment to Tax Payment	£m 3dp
<b>Definition</b>	As FBP04 B34 L33 , but for adjustments to tax payments.	
<b>AQ3 Reference</b>	TX02190	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

411	Movement in Provisions	£m 3dp
<b>Definition</b>	Movement to total provision (excluding infrastructure provisions), as reported in the financial statements. This should exclude the infrastructure renewals provision which is calculated separately in the model.	
<b>AQ3 Reference</b>	BO314	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

412	Chargeable Gains	£m 3dp
<b>Definition</b>	Chargeable Gains as reported in the financial statements.	
<b>AQ3 Reference</b>	BB3300	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

414	Water: Revaluation of Fixed Assets	£m 3dp
<b>Definition</b>	Historic cost accounts - adjustment for revaluation of fixed assets for the water service. This item should be used where a company has made or anticipates a revaluation of its HC asset value after the base year.	
<b>AQ3 Reference</b>	BC11600	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

415	Sewerage: Revaluation of Fixed Assets	£m 3dp
<b>Definition</b>	As BB11600 but for sewerage.	
<b>AQ3 Reference</b>	BC11610	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

416	Water: CCA Revaluation of Fixed Assets Renewals	£m 3dp
<b>Definition</b>	JR03 T25 L2 less L8. Current cost accounts, MEA revaluation for the water service assets. This item should reflect the effect of any MEA revaluation undertaken for the purpose of business plan projections.	
<b>AQ3 Reference</b>	BC11620	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

417	Sewerage: CCA Revaluation of Fixed Assets Renewals	£m 3dp
<b>Definition</b>	JR03 T25 L2 less L8. As BB11620 but for sewerage	
<b>AQ3 Reference</b>	BC11630	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

419	Number of Ordinary Shares issued	Nr 0 dp
<b>Definition</b>	The number of new ordinary shares issued in any year.	
<b>AQ3 Reference</b>	BO200	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

420	Closing number of ordinary shares	Nr 0 dp
<b>Definition</b>	The number of ordinary shares in issue at 31 March in the base year. This item should only be populated in the base year.	
<b>AQ3 Reference</b>	BO201	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 1.8 Company Financial Projections

421	Average Share Price	£ 2dp
<b>Definition</b>	The average share price on issue for any new equity issues assumed in BO200.	
<b>AQ3 Reference</b>	BO202	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

422	Percentage of Dividends issued as Scrip shares	Dec 4dp
<b>Definition</b>	Percentage of annual dividend issued in the form of scrip shares.	
<b>AQ3 Reference</b>	DP01	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

423	Number of Bonus Shares Issued	Nr 0dp
<b>Definition</b>	The number of bonus shares issued in any particular year.	
<b>AQ3 Reference</b>	DP02	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

424	Special Ordinary Dividend paid per share	£ 2dp
<b>Definition</b>	The value of any Special dividends per share paid to Ordinary share holders.	
<b>AQ3 Reference</b>	DP03	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

426	Opening Ordinary Dividends	£m 3dp
<b>Definition</b>	Ordinary dividend element of JR03 T18 L13 projected to 2003/04. For years thereafter populate with values for the relevant year. Input as positive values.	
<b>AQ3 Reference</b>	BO300	
<b>Price Base</b>	Outturn prices	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

427	Dividend Yield	Dec 4dp
<b>Definition</b>	Annual percentage of implied equity in regulatory capital value to be paid in dividends.	
<b>AQ3 Reference</b>	FT01520	
<b>Price Base</b>	NA	
<b>Years Required</b>	2004-05	

428	Percentage Distributed	Dec 4dp
<b>Definition</b>	The percentage of distributable profits available for dividends.	
<b>AQ3 Reference</b>	BO302	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

429	Real Dividend Growth	Dec 4dp
<b>Definition</b>	FBP04 B27 L19	
<b>AQ3 Reference</b>	BO303	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

430	Interim dividends	£m 3dp
<b>Definition</b>	The value of interim dividends paid in the year. Input as positive values.	
<b>AQ3 Reference</b>	BO305	
<b>Price Base</b>	Outturn prices	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

431	Percentage of Dividend Paid in Year	Dec 4dp
<b>Definition</b>	Percentage of total dividend to be paid out in interim dividend.	
<b>AQ3 Reference</b>	FT01530	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

433	Preference Shares Issued	£m 3dp
<b>Definition</b>	The value of new preference shares issued in a particular year. Input as positive values.	
<b>AQ3 Reference</b>	BO700	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

434	Preference shares repaid	£m 3dp
<b>Definition</b>	Redemption of preference share capital. Include in year of redemption only. Input as positive values.	
<b>AQ3 Reference</b>	BB5210	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

435	Preference Shares Dividend	£m 3dp
<b>Definition</b>	Value of dividend charged on preference shares in a particular year. This amount will be paid in full in the following year. Input as positive values.	
<b>AQ3 Reference</b>	BB5220	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

437	New Loans Taken In Year Only	£m 3dp
<b>Definition</b>	Total value of new fixed rate loans taken out in each year. Include only in the year the loan is taken out.	
<b>AQ3 Reference</b>	PP0012	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

438	Leases taken out	£m 3dp
<b>Definition</b>	The value of new leases taken out during the year.	
<b>AQ3 Reference</b>	BO600	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

439	Debenture/Loan Stock Issued	£m 3dp
<b>Definition</b>	The value of new debentures and/or loan stock issued. Input as positive values.	
<b>AQ3 Reference</b>	BO800	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

440	Floating Rate Debt Issued	£m 3dp
<b>Definition</b>	The value of new floating rate debt issued during the year.	
<b>AQ3 Reference</b>	BO850	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

442	Fixed Rate Loans repaid	£m 3dp
<b>Definition</b>	The repayment of loan capital. This should be only where there is a stepped change in the level of borrowing ie loans are not rolled over or refinanced. Input as positive values.	
<b>AQ3 Reference</b>	BB5010	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

443	Leases repaid	£m 3dp
<b>Definition</b>	The repayment of lease capital each year. This should be used only where there is a stepped change in the level of finance leases. Input as positive values.	
<b>AQ3 Reference</b>	BB5110	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

444	Debenture/Loan repaid	£m 3dp
<b>Definition</b>	Value of any repayment debentures. Include only in year of repayment. Input as positive values.	
<b>AQ3 Reference</b>	BB5310	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

445	Floating Rate Debt Repaid	£m 3dp
<b>Definition</b>	The repayment of floating rate loan capital. This should only be used where there is a stepped change in the level of borrowing at a floating rate of interest ie. Where loans are not rolled over or refinanced at a floating rate of interest. Input as positive values.	
<b>AQ3 Reference</b>	BB5410	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

447	Loans at Fixed Rate	£m 3dp
<b>Definition</b>	JR03 T19a (L17 C3 less L11 C3 less L12 C3). Value of gross debt at the 31 March of the base year on which interest is charged at a fixed rate. For years thereafter populate with values for the relevant year. Input as positive values.	
<b>AQ3 Reference</b>	BB700	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

448	New Loan 1	£m 3dp
<b>Definition</b>	The first fixed rate loan taken out after the base year. Include the value of the loan in each year on which interest is calculated until the year of repayment.	
<b>AQ3 Reference</b>	PP0013	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

449	New Loan 2	£m 3dp
<b>Definition</b>	As PP0013 but for New loan 2.	
<b>AQ3 Reference</b>	PP0015	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

450	New Loan 3	£m 3dp
<b>Definition</b>	As PP0013 but for New loan 3.	
<b>AQ3 Reference</b>	PP0017	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

451	New Loan 4	£m 3dp
<b>Definition</b>	As PP0013 but for New loan 4.	
<b>AQ3 Reference</b>	PP0140	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

452	New Loan 5	£m 3dp
<b>Definition</b>	As PP0013 but for New loan 5.	
<b>AQ3 Reference</b>	PP0150	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

453	New Loan 6	£m 3dp
<b>Definition</b>	As PP0013 but for New loan 6.	
<b>AQ3 Reference</b>	PP0160	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

454	Indexation of Index-Linked Loans	£m 3dp
<b>Definition</b>	The annual charge to the profit and loss for indexation of index linked loans. Input as positive values.	
<b>AQ3 Reference</b>	PP0020	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

456	Fixed interest rate for Gross debt	Dec 4dp
<b>Definition</b>	Fixed interest rate that will apply to loans at fixed rate (BB700)	
<b>AQ3 Reference</b>	PP0011	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

457	New interest rate for Loan 1	Dec 4dp
<b>Definition</b>	The fixed Interest rate charge on New loan 1. Include in each year until the year of repayment.	
<b>AQ3 Reference</b>	PP0014	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

458	New interest rate for Loan 2	Dec 4dp
<b>Definition</b>	As PP0014 but for New loan 2.	
<b>AQ3 Reference</b>	PP0016	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.8 Company Financial Projections

459	New interest rate for Loan 3	Dec 4dp
<b>Definition</b>	As PP0014 but for New loan 3.	
<b>AQ3 Reference</b>	PP0018	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

460	New interest rate for Loan 4	Dec 4dp
<b>Definition</b>	As PP0014 but for New loan 4.	
<b>AQ3 Reference</b>	PP0145	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

461	New interest rate for Loan 5	Dec 4dp
<b>Definition</b>	As PP0014 but for New loan 5.	
<b>AQ3 Reference</b>	PP0155	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

462	New interest rate for Loan 6	Dec 4dp
<b>Definition</b>	As PP0014 but for New loan 6.	
<b>AQ3 Reference</b>	PP0165	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

463	Interest on Finance Lease Paid	£m 3dp
<b>Definition</b>	Interest paid on finance leases per annum. Input as positive values.	
<b>AQ3 Reference</b>	BB5120	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

464	Debenture/Loan Interest paid	£m 3dp
<b>Definition</b>	Annual interest paid on debentures. Input as positive values.	
<b>AQ3 Reference</b>	BB5320	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

465	Floating debt interest paid	£m 3dp
<b>Definition</b>	Amount of interest paid per annum on floating rate debt. Input as positive values.	
<b>AQ3 Reference</b>	BB5420	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

467	Short-Term Deposits: Closing Balance	£m 3dp
<b>Definition</b>	Year end value of cash in deposit accounts or other instruments on which the company is earning interest. The amount entered on this line should not be included in cash (BO4088).	
<b>AQ3 Reference</b>	PP0021	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

468	Short-Term Deposits: Interest Received	£m 3dp
<b>Definition</b>	Cash value of interest earned on short-term deposits.	
<b>AQ3 Reference</b>	PP0022	
<b>Price Base</b>	Outturn prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

470	Base Interest Rate	Dec 4dp
<b>Definition</b>	Base interest rate (risk free rate).	
<b>AQ3 Reference</b>	BB4000	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

471	Interest rate Payable over Base	Dec 4dp
<b>Definition</b>	Interest rate payable over base (debt premium).	
<b>AQ3 Reference</b>	BB4500	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

472	Interest rate Receivable below Base	Dec 4dp
<b>Definition</b>	Interest rate receivable below base. Input as positive.	
<b>AQ3 Reference</b>	BB4510	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

### 1.8 Company Financial Projections

473	Post tax Rate Of Return on Asset post 3/03	Dec 4dp
<b>Definition</b>	Rate of return on new assets aquired from 1 April of the first year in the review period (pre tax cost of debt and post tax cost of equity)	
<b>AQ3 Reference</b>	BB5520	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

474	Post-tax cost of capital for new assets	Dec 4dp
<b>Definition</b>	Weighted Average Cost of Capital for new assets acquired from 1 April of the first year in the review period (post tax cost of debt and post cost of equity)	
<b>AQ3 Reference</b>	BB5521	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

475	Post tax Rate Of Return on Asset preceding 3/03	Dec 4dp
<b>Definition</b>	Rate of return on existing assets at 31 March preceding the review period (pre tax cost of debt and post tax cost of equity)	
<b>AQ3 Reference</b>	BB5530	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

476	Post-tax cost of capital for existing assets	Dec 4dp
<b>Definition</b>	Weighted Average Cost of Capital on existing assets at 31 March preceding the review period (post tax cost of debt and post cost of equity)	
<b>AQ3 Reference</b>	BB5531	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

## 1.8 Company Financial Projections

477	Discount Rate (Z)	Dec 3dp
<b>Definition</b>	The discount rate used in calculating NPV of revenues. This was equal to the post tax cost of capital in PR99.	
<b>AQ3 Reference</b>	BR30190	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

479	Relative change in circumstance 4 validity flag	Nr 0dp
<b>Definition</b>	The validity flag to determine company with RCC4 within their licence. Insert 1 in each year, for companies without RCC4 within their licence. For companies with RCC4 within their licence insert 1 for years prior to 2005-06 and 0 thereafter.	
<b>AQ3 Reference</b>	BO6004	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2019/20	

480	Rolling period for Regulatory Capital Value calculation	Yrs 0dp
<b>Definition</b>	The number of years for which outperformance of capital expenditure is retained by the company before an adjustment is made to the RCV.	
<b>AQ3 Reference</b>	RC010	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

482	Water: Abnormal Profit	£m 3dp
<b>Definition</b>	The value of abnormal profits arising during the year.	
<b>AQ3 Reference</b>	BR15000	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

483	Sewerage: Abnormal Profit	£m 3dp
<b>Definition</b>	The value of abnormal profits arising during the year.	
<b>AQ3 Reference</b>	BR25000	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

484	Water: Extraordinary items	£m 3dp
<b>Definition</b>	JR03 T20 L13 Split 50/50 between water and sewerage for water and sewerage companies. Income to be input as positive values.	
<b>AQ3 Reference</b>	BC37070	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

485	Sewerage: Extraordinary items	£m 3dp
<b>Definition</b>	JR03 T20 L13 Split 50/50 between water and sewerage for water and sewerage companies. Income to be input as positive values.	
<b>AQ3 Reference</b>	BC37170	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

486	Water: Exceptional items	£m 3dp
<b>Definition</b>	JR03 T21 L19 Income to be input as positive values.	
<b>AQ3 Reference</b>	BM319	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.8 Company Financial Projections

487	Sewerage: Exceptional items	£m 3dp
<b>Definition</b>	JR03 T22 L20 Income to be input as positive values.	
<b>AQ3 Reference</b>	BM819	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.9 Revenue Projections

492	Combined: K Company Submission	Dec 3dp
<b>Definition</b>	FBP04 C20 L2	
<b>AQ3 Reference</b>	BO100CCT	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

493	Sewerage: K Company Submission	Dec 3dp
<b>Definition</b>	FBP04 C20 L1	
<b>AQ3 Reference</b>	BO100SCT	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

494	Water: K Company Submission	Dec 3dp
<b>Definition</b>	FBP04 C19 L1	
<b>AQ3 Reference</b>	BO100WCT	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

495	Total: Weighted Average Charge Increase (WACI) Adjustment	Nr 1dp
<b>Definition</b>	Adjustment for Total K factor calculated from financial model. Reflects the difference between using RPI+K as a simple scaling factor on tariff basket revenues in the model and applying a weighted average charge of RPI+K in the tariff basket model. The procedure for calculating this is set out in the release note to Service Pack 2 and subsequently incorporated into the Aquarius 3 Rule Book.	
<b>AQ3 Reference</b>	KT00105	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

496	Water: Weighted Average Charge Increase (WACI) Adjustment	Nr 1dp
<b>Definition</b>	As for Total WACI adjustment (KT00105), but applied to the indicative K for water.	
<b>AQ3 Reference</b>	KW00105	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

497	Sewerage: Weighted Average Charge Increase (WACI) Adjustment	Nr 1dp
<b>Definition</b>	As for Total WACI adjustment (KT00105), but applied to the indicative K for sewerage.	
<b>AQ3 Reference</b>	KS00105	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

498	Retail Price Index (Basket Year)	Dec 4dp
<b>Definition</b>	FBP04 C19 L2	
<b>AQ3 Reference</b>	BB3815T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

500	Water: Contribution from developers	£m 3dp
<b>Definition</b>	FBP04 C19 L11	
<b>AQ3 Reference</b>	BR510T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

501	Water: Non app pmt for resources	£m 3dp
<b>Definition</b>	FBP04 C19 L12	
<b>AQ3 Reference</b>	BR520T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

502	Water: Rechargeable works and compensation	£m 3dp
<b>Definition</b>	FBP04 C19 L13	
<b>AQ3 Reference</b>	BR530T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

503	Water: Bulk supplies	£m 3dp
<b>Definition</b>	FBP04 B35 L4	
<b>AQ3 Reference</b>	BR540T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

504	Water: Charge to Environment Agency	£m 3dp
<b>Definition</b>	FBP04 C19 L16	
<b>AQ3 Reference</b>	BR550T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

505	Water: Revenue from Special Agreement	£m 3dp
<b>Definition</b>	FBP04 C19 L14	
<b>AQ3 Reference</b>	BR560T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

506	Water: Other appointed revenue	£m 3dp
<b>Definition</b>	FBP04 C19 L15	
<b>AQ3 Reference</b>	BR570T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

507	Water: Tariff Basket Revenue	£m 3dp
<b>Definition</b>	FBP04 C19 L4	
<b>AQ3 Reference</b>	BR580T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

508	Water: Revenue Unmeasured households	£m 3dp
<b>Definition</b>	FBP04 C19 L5	
<b>AQ3 Reference</b>	BR581T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

509	Water: Revenue Measured Households	£m 3dp
<b>Definition</b>	FBP04 C19 L6	
<b>AQ3 Reference</b>	BR582T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

510	Water: Revenue Unmeasured non-households	£m 3dp
<b>Definition</b>	FBP04 C19 L7	
<b>AQ3 Reference</b>	BR583T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

511	Water: Revenue Measured non-households	£m 3dp
<b>Definition</b>	FBP04 C19 L8	
<b>AQ3 Reference</b>	BR584T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

512	Water: Revenue Large Users	£m 3dp
<b>Definition</b>	FBP04 B35 L3	
<b>AQ3 Reference</b>	BR585T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

513	Water: Revenue Balancing Amount-Tariff Basket	£m 3dp
<b>Definition</b>	FBP04 C19 L17	
<b>AQ3 Reference</b>	RW00280T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

514	Water: Revenue Balancing Amount-Non-Tariff Basket	£m 3dp
<b>Definition</b>	FBP04 C19 L18	
<b>AQ3 Reference</b>	RW00290T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

515	Water: Proportion of K Applied to Large Users	Dec 4dp
<b>Definition</b>	The proportion of water service indicative K to be applied to large users (revenue line BR585T)	
<b>AQ3 Reference</b>	RW00380T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

516	Water: Proportion of K Applied to Special Agreements	Dec 4dp
<b>Definition</b>	The proportion of water service indicative K to be applied to special agreements (revenue line BR560T)	
<b>AQ3 Reference</b>	RW00390T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

518	Sewerage: Trade Effluent: Tariff Basket Revenue	£m 3dp
<b>Definition</b>	FBP04 C20 L17	
<b>AQ3 Reference</b>	BR780T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

519	Sewerage: Trade Effluent: Revenue from Large users (>250 Megalitres/annum)	£m 3dp
<b>Definition</b>	FBP04 C20 L18	
<b>AQ3 Reference</b>	BR781T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

520	Sewerage: Trade Effluent: Revenue from Special Agreement	£m 3dp
<b>Definition</b>	FBP04 C20 L19	
<b>AQ3 Reference</b>	BR782T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

521	Sewerage: Contribution from developers	£m 3dp
<b>Definition</b>	FBP04 C20 L12	
<b>AQ3 Reference</b>	BR810T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

522	Sewerage: Non app pmt for resources	£m 3dp
<b>Definition</b>	FBP04 C20 L13	
<b>AQ3 Reference</b>	BR820T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

523	Sewerage: Rechargeable works and compensation	£m 3dp
<b>Definition</b>	FBP04 C20 L14	
<b>AQ3 Reference</b>	BR830T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

524	Sewerage: Revenue from Special Agreement	£m 3dp
<b>Definition</b>	FBP04 C20 L15	
<b>AQ3 Reference</b>	BR840T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

525	Sewerage: Other appointed revenue	£m 3dp
<b>Definition</b>	FBP04 C20 L16	
<b>AQ3 Reference</b>	BR850T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

526	Sewerage: Tariff Basket Revenue	£m 3dp
<b>Definition</b>	FBP04 C20 L5	
<b>AQ3 Reference</b>	BR880T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

527	Sewerage: Revenue Unmeasured households	£m 3dp
<b>Definition</b>	FBP04 C20 L6	
<b>AQ3 Reference</b>	BR881T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

528	Sewerage: Revenue Measured households	£m 3dp
<b>Definition</b>	FBP04 C20 L7	
<b>AQ3 Reference</b>	BR882T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

529	Sewerage: Revenue Unmeasured non-households	£m 3dp
<b>Definition</b>	FBP04 C20 L8	
<b>AQ3 Reference</b>	BR883T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

530	Sewerage: Revenue Measured Non-House	£m 3dp
<b>Definition</b>	FBP04 C20 L9	
<b>AQ3 Reference</b>	BR884T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

531	Sewerage: Revenue from Large Users (>250 Megalitres/annum)	£m 3dp
<b>Definition</b>	FBP04 C20 L10	
<b>AQ3 Reference</b>	BR885T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

532	Sewerage: Revenue from Sewer Connection Agreements and Inter Co. Payments	£m 3dp
<b>Definition</b>	FBP04 C20 L11	
<b>AQ3 Reference</b>	BR887T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

533	Sewerage: Revenue Balancing Amount-Tariff Basket	£m 3dp
<b>Definition</b>	FBP04 C20 L20	
<b>AQ3 Reference</b>	RS00280T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

534	Sewerage: Revenue Balancing Amount-Non-Tariff Basket	£m 3dp
<b>Definition</b>	FBP04 C20 L21	
<b>AQ3 Reference</b>	RS00290T	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

535	Sewerage: Proportion of K Applied to Large Users	Dec 4dp
<b>Definition</b>	The proportion of sewerage service indicative K to be applied to large users (revenue line BR885T)	
<b>AQ3 Reference</b>	RS00380T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

536	Sewerage: Proportion of K Applied to Large User Trade Effluent	Dec 4dp
<b>Definition</b>	The proportion of sewerage service indicative K to be applied to large user trade effluent charges (revenue line BR781T)	
<b>AQ3 Reference</b>	RS00400T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

538	Profit from disposals of land	£m 3dp
<b>Definition</b>	Net Profit received from the disposal of land. The total of BR900 and BR910 is JR03 T23 line 9.	
<b>AQ3 Reference</b>	BR900	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

539	Profit on disposal of other capital assets	£m 3dp
<b>Definition</b>	Profit from disposal of assets excluding any profit from disposal of land. The total of BR900 and BR910 is JR03 T23 line 9.	
<b>AQ3 Reference</b>	BR910	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

540	Investment income dividends	£m 3dp
<b>Definition</b>	Dividend income received from investments.	
<b>AQ3 Reference</b>	BR920	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

541	Other investment income	£m 3dp
<b>Definition</b>	Other investment income. This excludes profits on disposals of fixed assets, dividend income and net interest received.	
<b>AQ3 Reference</b>	BR930	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

542	Rental Income	£m 3dp
<b>Definition</b>	Rental income (normally reported as part of other income in JR03 T20 line 6).	
<b>AQ3 Reference</b>	BR935	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

## 1.9 Revenue Projections

543	Water: Exceptional income	£m 3dp
<b>Definition</b>	JR03 T23 L10co4	
<b>AQ3 Reference</b>	BR940	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

544	Sewerage: Exceptional income	£m 3dp
<b>Definition</b>	JR03 T23 L10co5	
<b>AQ3 Reference</b>	BR945	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

545	Extraordinary income	£m 3dp
<b>Definition</b>	Extraordinary income defined in accordance with FRS 3 Financial Reporting Performance.	
<b>AQ3 Reference</b>	BR950	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter.	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

547	Water: Number of unmeasured households	m 3dp
<b>Definition</b>	FBP04 C23 L5	
<b>AQ3 Reference</b>	SD000110T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.9 Revenue Projections

548	Water: Number of measured households	m 3dp
<b>Definition</b>	FBP04 B16 L2	
<b>AQ3 Reference</b>	SD000114T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

549	Sewerage: Number of unmeasured households	m 3dp
<b>Definition</b>	FBP04 C25 L5	
<b>AQ3 Reference</b>	SD000170T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

550	Sewerage: Number of measured households with standing charge	m 3dp
<b>Definition</b>	FBP04 B19 L2	
<b>AQ3 Reference</b>	SD000174T	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.10 Industry Assumptions

555	Corporation Tax Rate	Dec 4dp
<b>Definition</b>	Corporation tax rate chargeable to companies.	
<b>AQ3 Reference</b>	BB4200	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

556	Income Tax Rate	Dec 4dp
<b>Definition</b>	Income tax rate chargeable to companies.	
<b>AQ3 Reference</b>	BB4210	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

557	Capital Allow Rate(<25years life)	Dec 4dp
<b>Definition</b>	Capital allowance rate for assets purchased with life of less than 25 years.	
<b>AQ3 Reference</b>	BB4300	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

558	Industrial Buildings Allowance Rate	Dec 4dp
<b>Definition</b>	Tax allowance rate on industrial buildings purchased.	
<b>AQ3 Reference</b>	BB4400	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

### 1.10 Industry Assumptions

559	Capital Allow Rate(>=25years life)	Dec 4dp
<b>Definition</b>	The capital allowance rate for assets purchased with life greater than or equal to 25 years.	
<b>AQ3 Reference</b>	BB5500	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

561	Advanced Corporation Tax Rate	Dec 4dp
<b>Definition</b>	The rate of advanced corporation tax applicable in the year.	
<b>AQ3 Reference</b>	TX530	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

563	RPI: Months of Actual Data for Financial Year	Nr 0dp
<b>Definition</b>	The number of months for which there is a published retail index value in the financial year.	
<b>AQ3 Reference</b>	PB00000	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

564	Retail Price Index for April	Nr 1dp
<b>Definition</b>	Published retail price index value for April.	
<b>AQ3 Reference</b>	BB3805AL	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

### 1.10 Industry Assumptions

565	Retail Price Index for May	Nr 1dp
<b>Definition</b>	Published retail price index value for May.	
<b>AQ3 Reference</b>	BB3805MY	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

566	Retail Price Index for June	Nr 1dp
<b>Definition</b>	Published retail price index value for June.	
<b>AQ3 Reference</b>	BB3805JN	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

567	Retail Price Index for July	Nr 1dp
<b>Definition</b>	Published retail price index value for July.	
<b>AQ3 Reference</b>	BB3805JL	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

568	Retail Price Index for August	Nr 1dp
<b>Definition</b>	Published retail price index value for August.	
<b>AQ3 Reference</b>	BB3805AT	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

### 1.10 Industry Assumptions

569	Retail Price Index for September	Nr 1dp
<b>Definition</b>	Published retail price index value for September.	
<b>AQ3 Reference</b>	BB3805SR	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

570	Retail Price Index for October	Nr 1dp
<b>Definition</b>	Published retail price index value for October.	
<b>AQ3 Reference</b>	BB3805OR	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

571	Retail Price Index for November	Nr 1dp
<b>Definition</b>	Published retail price index value for November.	
<b>AQ3 Reference</b>	BB3805NR	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

572	Retail Price Index for December	Nr 1dp
<b>Definition</b>	Published retail price index value for December.	
<b>AQ3 Reference</b>	BB3805DR	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

### 1.10 Industry Assumptions

573	Retail Price Index for January	Nr 1dp
<b>Definition</b>	Published retail price index value for January.	
<b>AQ3 Reference</b>	BB3805JY	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

574	Retail Price Index for February	Nr 1dp
<b>Definition</b>	Published retail price index value for February.	
<b>AQ3 Reference</b>	BB3805FY	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

575	Retail Price Index for March	Nr 1dp
<b>Definition</b>	Published retail price index value for March.	
<b>AQ3 Reference</b>	BB3805MH	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

576	RPI: Financial Year End Assumed Percentage Increase	Dec 4dp
<b>Definition</b>	Forecast percentage annual increase in the March retail price index from the last published value.	
<b>AQ3 Reference</b>	PB00001	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

### 1.10 Industry Assumptions

577	RPI: Financial Year End: Increase in 1989-90	Dec 4dp
<b>Definition</b>	Percentage increase in financial year end Retail Price Index for 1989 - 90. Used for calculation of inflation factors lagged by asset life years. Value for 1989 - 90 is populated in the base year.	
<b>AQ3 Reference</b>	PB00002	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

579	COPI: Quarters of Actual Data for Financial Year	Nr 0dp
<b>Definition</b>	The number of quarters for which there is a published construction output price index value in the financial year.	
<b>AQ3 Reference</b>	PB00030	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

580	COPI (Base 1995=100) Quarter 2 (Apr-Jun)	Nr 1dp
<b>Definition</b>	Published construction price index value for Quarter 2 (April to June).	
<b>AQ3 Reference</b>	PB00031	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2002/03	

581	COPI (Base 1995=100) Quarter 3 (Jul-Sep)	Nr 1dp
<b>Definition</b>	Published construction price index value for Quarter 3 (July to Sept).	
<b>AQ3 Reference</b>	PB00032	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2002/03	

### 1.10 Industry Assumptions

582	COPI (Base 1995=100) Quarter 4 (Oct-Dec)	Nr 1dp
<b>Definition</b>	Published construction price index value for Quarter 4 (Oct. to Dec.).	
<b>AQ3 Reference</b>	PB00033	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2002/03	

583	COPI (Base 1995=100) Quarter 1 (Jan-Mar)	Nr 1dp
<b>Definition</b>	Published construction price index value for Quarter 1 (Jan. to March).	
<b>AQ3 Reference</b>	PB00034	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2002/03	

584	COPI (Base 1995=100) Assumed Percentage Increase	Dec 4dp
<b>Definition</b>	Forecast annual percentage increase in the construction output price index from the last published quarter 1 (Jan. - Mar) value.	
<b>AQ3 Reference</b>	PB00036	
<b>Price Base</b>	NA	
<b>Years Required</b>	1992/93 - 2019/20 (or 2039/40*)	

586	Financial Year Average RPI Base for Notified Index (1987-88)	Nr 1dp
<b>Definition</b>	Published average retail price index value for 1987-88, which is the starting point for the calculation of the notified index.	
<b>AQ3 Reference</b>	PB00040	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

### 1.10 Industry Assumptions

587	COPI (Base 1995=100) Base for Notified Index (1987-88)	Nr 1dp
<b>Definition</b>	Published construction price indexed for 1997-98.	
<b>AQ3 Reference</b>	PB00041	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

589	Euro exchange rate to GBP (£)	Nr 3dp
<b>Definition</b>	The conversion rate from GBP to Euros.	
<b>AQ3 Reference</b>	BB4420	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03 - 2014/15 (or 2029/30*)	

590	Infrastructure Renewals Charge Trigger (1 in year)	Nr 0dp
<b>Definition</b>	Flag to indicate years for which Infrastructure Renewals Expenditure (IRE) is averaged to give the Infrastructure Renewals Charge (IRC). Equals 1 if IRE should be included. Should only equal 1 or 0.	
<b>AQ3 Reference</b>	PP0095	
<b>Price Base</b>	NA	
<b>Years Required</b>	2000/01 - 2014/15 (or 2029/30*)	

591	Calculate IRC Based on Average IRE Starting in Year	Yr 0dp
<b>Definition</b>	The first year for the Infrastructure Renewals Charge (IRC) averaging period. The IRC for this year will be based on average Infrastructure Renewals Expenditure (IRE) for the period starting in actual year IRT00004 and ending with actual year IRT00005.	
<b>AQ3 Reference</b>	IRT00004	
<b>Price Base</b>	NA	
<b>Years Required</b>	2000/01 - 2014/15 (or 2029/30*)	

### 1.10 Industry Assumptions

592	Calculate IRC Based on Average IRE Ending in Year	Yr 0dp
<b>Definition</b>	The last year for the Infrastructure Renewals Charge (IRC) averaging period. The IRC for this year will be based on average Infrastructure Renewals Expenditure (IRE) for the period starting in actual year IRT00004 and ending with actual year IRT00005.	
<b>AQ3 Reference</b>	IRT00005	
<b>Price Base</b>	NA	
<b>Years Required</b>	2000/01 - 2014/15 (or 2029/30*)	

## 2.1 Out-Performance and Adjustments

599	Overall Performance Adjustment included in K	Nr 1dp
<b>Definition</b>	Adjustment for companies providing higher or lower standard of service performance than expected.	
<b>AQ3 Reference</b>	BO100SP	
<b>Price Base</b>	NA	
<b>Years Required</b>	2005/06 - 2014/15 (or 2029/30*)	

600	Water: Opex out-performance	£m 3dp
<b>Definition</b>	FBP04 B1 L15	
<b>AQ3 Reference</b>	BC40000	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2009/10	

601	Sewerage: Opex out-performance	£m 3dp
<b>Definition</b>	FBP04 B1 L16	
<b>AQ3 Reference</b>	BC40010	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2005/06 - 2009/10	

602	Water: Benefit Sharing Annual Equivalent Amount	£m 3dp
<b>Definition</b>	Annuity equal to the net present value of cash rebates to customers and revenue foregone through deferrals of K during the previous review period for water service.No credit for benefit sharing will be given at PR04.	
<b>AQ3 Reference</b>	BS09	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

## 2.1 Out-Performance and Adjustments

603	Sewerage: Benefit Sharing Annual Equivalent Amount	£m 3dp
<b>Definition</b>	Annuity equal to the net present value of cash rebates to customers and revenue foregone through deferrals of K during the previous review period for sewerage service. No credit for benefit sharing will be given at PR04.	
<b>AQ3 Reference</b>	BS10	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

604	Total: Adjustment to NPV of Bankable Revenues 2005-10	£m 3dp
<b>Definition</b>	Adjustment to net present values of revenues arising from the bankable K profile in the first 5 year period. Used in the reprofiling function to adjust reprofiled K factors.	
<b>AQ3 Reference</b>	RT00400	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

605	Total: Adjustment to NPV of Bankable Revenues 2010-15	£m 3dp
<b>Definition</b>	Adjustment to net present values of revenues arising from the bankable K profile in the second 5 year period. Used in the reprofiling function to adjust reprofiled K factors.	
<b>AQ3 Reference</b>	RT00410	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

607	Water: Quality Obligations Logged Up	£m 3dp
<b>Definition</b>	FBP04 B1 L18	
<b>AQ3 Reference</b>	BP4760	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2004/05	

## 2.1 Out-Performance and Adjustments

608	Water: Supply Demand Obligations Logged Up	£m 3dp
<b>Definition</b>	FBP04 B1 L19	
<b>AQ3 Reference</b>	BP4761	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2004/05	

609	Water: Other Obligations Logged Up	£m 3dp
<b>Definition</b>	FBP04 B1 L20	
<b>AQ3 Reference</b>	BP4762	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2004/05	

611	Water: Quality Discretionary expenditure	£m 3dp
<b>Definition</b>	FBP04 B1 L23	
<b>AQ3 Reference</b>	RCW00060	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

612	Water: ESL Discretionary expenditure	£m 3dp
<b>Definition</b>	As RCW00060, but for Capital expenditure to enhance service levels.	
<b>AQ3 Reference</b>	RCW00070	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

## 2.1 Out-Performance and Adjustments

613	Water: SDB Discretionary expenditure	£m 3dp
<b>Definition</b>	As RCW00060, but for Capital expenditure to supply demand balance.	
<b>AQ3 Reference</b>	RCW00080	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

614	Water: Average asset life	Yrs 1dp
<b>Definition</b>	The weighted average asset lifes for assets created in the previous review period for water service.	
<b>AQ3 Reference</b>	RCW00090	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

616	Sewerage: Quality Obligations Logged Up	£m 3dp
<b>Definition</b>	FBP04 B1 L29	
<b>AQ3 Reference</b>	BP4810	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2004/05	

617	Sewerage: Supply Demand Obligations Logged Up	£m 3dp
<b>Definition</b>	FBP04 B1 L30	
<b>AQ3 Reference</b>	BP4811	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2004/05	

## 2.1 Out-Performance and Adjustments

618	Sewerage: Other Obligations Logged Up	£m 3dp
<b>Definition</b>	FBP04 B1 L31	
<b>AQ3 Reference</b>	BP4812	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	1999/00 - 2004/05	

620	Sewerage: Quality Discretionary expenditure	£m 3dp
<b>Definition</b>	FBP04 B1 L34	
<b>AQ3 Reference</b>	RCS00060	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

621	Sewerage: ESL Discretionary expenditure	£m 3dp
<b>Definition</b>	As RCW00070, but for sewerage.	
<b>AQ3 Reference</b>	RCS00070	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

622	Sewerage: SDB Discretionary expenditure	£m 3dp
<b>Definition</b>	As RCW00080, but for sewerage.	
<b>AQ3 Reference</b>	RCS00080	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2003/04 - 2004/05	

## 2.1 Out-Performance and Adjustments

623	Sewerage: Average asset life	Yrs 1dp
<b>Definition</b>	The weighted average asset lives for assets created in the previous review period for sewerage service.	
<b>AQ3 Reference</b>	RCS00090	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

625	Water: Infrastructure Renewals Prepayment/(Accrual) to be Wound Out	£m 3dp
<b>Definition</b>	The total unutilised prepayment (or accrual) to be wound out for the water service. Input accrual as negative value.	
<b>AQ3 Reference</b>	IRW00001	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

626	Water: Cumulative Infrastructure Renewal Prepayment/(Accrual), Base year prices	£m 3dp
<b>Definition</b>	JR03 T26 LL6 (split between water and sewerage). The infrastructure renewals accrual (or prepayment) in the base year for the water service (base year prices). Input accrual as negative value.	
<b>AQ3 Reference</b>	IRW00002	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

627	Water: Adjustment to Infrastructure Renewals Charges	£m 3dp
<b>Definition</b>	Water Service: Adjustment to Infrastructure Renewals Charge (IRC). Can be positive or negative. Positive if increase to charge, negative if decrease.	
<b>AQ3 Reference</b>	IRW00011	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.1 Out-Performance and Adjustments

628	Water: Override Infrastructure Renewals Charge Calculations	£m 3dp
<b>Definition</b>	Water Service: The Infrastructure Renewals Charge (IRC) value required for a given year to over-ride the IRC averaging calculation in the model.	
<b>AQ3 Reference</b>	IRW00012	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2014/15 (or 2029/30*)	

629	Sewerage: Infrastructure Renewals Prepayment/(Accrual) to be Wound Out	£m 3dp
<b>Definition</b>	The total unutilised prepayment (or accrual) to be wound out for the sewerage service. Input accrual as negative value.	
<b>AQ3 Reference</b>	IRS00001	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

630	Sewerage: Cumulative Infrastructure Renewal Prepayment/(Accrual) , Base year prices	£m 3dp
<b>Definition</b>	JR03 T26 LL6 (split between water and sewerage). The infrastructure renewals accrual (or prepayment) in the base year for the sewerage service (base year prices). Input accrual as negative value.	
<b>AQ3 Reference</b>	IRS00002	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

631	Sewerage: Adjustment to Infrastructure Renewals Charges	£m 3dp
<b>Definition</b>	Sewerage Service: Adjustment to Infrastructure Renewals Charge. Can be positive or negative. Positive if increase to charge, negative if decrease.	
<b>AQ3 Reference</b>	IRS00011	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.1 Out-Performance and Adjustments

632	Sewerage: Override Infrastructure Renewals Charge Calculations	£m 3dp
<b>Definition</b>	Sewerage Service: The Infrastructure Renewals Charge (IRC) value required for a given year to over-ride the IRC averaging calculation in the model.	
<b>AQ3 Reference</b>	IRS00012	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2014/15 (or 2029/30*)	

633	Prepayment/(Accrual) Windout Period Trigger (1=10 years)	Nr 0dp
<b>Definition</b>	Time period over which the infrastructure renewal prepayment (or accrual) windout is to be phased. 0 = 5 years, 1 = 10 years.	
<b>AQ3 Reference</b>	IRT00003	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

## 2.2 Projected Capital Expenditure

638	Water: Infrastructure Renewals Expenditure	£m 3dp
<b>Definition</b>	JR03 T35 L2	
<b>AQ3 Reference</b>	BC30440FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

639	Water: Infrastructure renewals Charge FD	£m 3dp
<b>Definition</b>	Infrastructure renewals charge for the water service, as reflected in the published regulatory capital value for the period 1999/00 - 2004/05	
<b>AQ3 Reference</b>	RCW530FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

641	Water: Maintenance (non-infrastructure)	£m 3dp
<b>Definition</b>	JR03 T35 L3	
<b>AQ3 Reference</b>	BC30450FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

642	Water: Gross Capex on other assets FD	£m 3dp
<b>Definition</b>	JR03 T35 L4 * . This item was included on the specified line up to JR98. It has been discontinued thereafter.	
<b>AQ3 Reference</b>	BC30480FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

## 2.2 Projected Capital Expenditure

644	Water: Quality Capex 1 FD	£m 3dp
<b>Definition</b>	Water: Quality Capex 1, after efficiency, assumed in previous determination. Note that usage of Quality lines varies between determinations. The sum of lines 1, 2 and 3 are consistent with information supplied to companies in Supplementary Reports.	
<b>AQ3 Reference</b>	BC31270FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

645	Water: Quality Capex 2 FD	£m 3dp
<b>Definition</b>	Water: Quality Capex 2, after efficiency, assumed in previous determination. Note that usage of Quality lines varies between determinations. The sum of lines 1, 2 and 3 are consistent with information supplied to companies in Supplementary Reports.	
<b>AQ3 Reference</b>	BC31260FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

646	Water: Quality Capex 3 FD	£m 3dp
<b>Definition</b>	Water: Quality Capex 3, after efficiency, assumed in previous determination. Note that usage of Quality lines varies between determinations. The sum of lines 1, 2 and 3 are consistent with information supplied to companies in Supplementary Reports.	
<b>AQ3 Reference</b>	BC31700FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

647	Water: Capex ESL FD	£m 3dp
<b>Definition</b>	Water: assumed level of capital expenditure on enhanced service levels, after efficiency, in previous determination	
<b>AQ3 Reference</b>	BC30430FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

## 2.2 Projected Capital Expenditure

648	Water: Capex SDB FD	£m 3dp
<b>Definition</b>	Water: assumed level of capital expenditure on supply demand, after efficiency, in previous determination	
<b>AQ3 Reference</b>	BC30410FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

649	Water: Grants & Contributions FD	£m 3dp
<b>Definition</b>	Water: assumed level of grants and contributions after efficiency, in previous determination	
<b>AQ3 Reference</b>	BC11290FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

650	Water: Depreciation charge for the year	£m 3dp
<b>Definition</b>	JR03 T25 L13co4 Assumed depreciation charge equivalent to the June Return item.	
<b>AQ3 Reference</b>	BM4385FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	2003/04 - 2004/05	

652	Sewerage: Infrastructure Renewals Expenditure	£m 3dp
<b>Definition</b>	JR03 T36 L2	
<b>AQ3 Reference</b>	BC30940FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

## 2.2 Projected Capital Expenditure

653	Sewerage: Infrastructure renewals Charge FD	£m 3dp
<b>Definition</b>	Infrastructure renewals charge for the sewerage service, as reflected in the published regulatory capital value for the period 1999/00 - 2004/05	
<b>AQ3 Reference</b>	RCS530FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

655	Sewerage: Maintenance (Non-Infrastructure)	£m 3dp
<b>Definition</b>	JR03 T36 L3	
<b>AQ3 Reference</b>	BC30950FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

656	Sewerage: Gross Capex on other assets	£m 3dp
<b>Definition</b>	JR03 T36 L4 *. This item was included on the specified line up to JR98. It has been discontinued thereafter.	
<b>AQ3 Reference</b>	BC30980FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

658	Sewerage: Quality Capex 1 FD	£m 3dp
<b>Definition</b>	Sewerage: Quality Capex 1, after efficiency, assumed in previous determination. Note that usage of Quality lines varies between determinations. The sum of lines 1, 2 and 3 are consistent with information supplied to companies in Supplementary Reports.	
<b>AQ3 Reference</b>	BC31490FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

## 2.2 Projected Capital Expenditure

659	Sewerage: Quality Capex 2 FD	£m 3dp
<b>Definition</b>	Sewerage: Quality Capex 2, after efficiency, assumed in previous determination. Note that usage of Quality lines varies between determinations. The sum of lines 1, 2 and 3 are consistent with information supplied to companies in Supplementary Reports.	
<b>AQ3 Reference</b>	BC31485FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

660	Sewerage: Quality Capex 3 FD	£m 3dp
<b>Definition</b>	Sewerage: Quality Capex 3, after efficiency, assumed in previous determination. Note that usage of Quality lines varies between determinations. The sum of lines 1, 2 and 3 are consistent with information supplied to companies in Supplementary Reports.	
<b>AQ3 Reference</b>	BC31710FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

661	Sewerage: Capex ESL FD	£m 3dp
<b>Definition</b>	Sewerage: assumed level of capital expenditure on enhanced service levels, after efficiency, in previous determination	
<b>AQ3 Reference</b>	BC30930FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

662	Sewerage: Capex SDB FD	£m 3dp
<b>Definition</b>	Sewerage: assumed level of capital expenditure on supply demand, after efficiency, in previous determination	
<b>AQ3 Reference</b>	BC30910FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

## 2.2 Projected Capital Expenditure

663	Sewerage: Grants & Contributions FD	£m 3dp
<b>Definition</b>	Sewerage: assumed level of grants and contributions after efficiency, in previous determination	
<b>AQ3 Reference</b>	BC11390FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to outturn using COPI, then to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	1999/00 - 2004/05	

664	Sewerage: Depreciation charge for the year	£m 3dp
<b>Definition</b>	JR03 T25 L13co8 Assumed depreciation charge equivalent to the June Return item.	
<b>AQ3 Reference</b>	BM4785FD	
<b>Price Base</b>	Base year prices for the relevant review.* The model inflates this to BYP for this review using Financial Year Average RPI.	
<b>Years Required</b>	2003/04 - 2004/05	

666	Outperformance multiplier	Nr 1dp
<b>Definition</b>	Multiple that will apply to annuitised capital out-performance in calculation of regulatory capital value	
<b>AQ3 Reference</b>	RCT00020	
<b>Price Base</b>	NA	
<b>Years Required</b>	2003/04 - 2009/10	

668	Water: Capital value to 31 March 2003	£m 3dp
<b>Definition</b>	Water Service: Year end regulatory capital value for the specified financial year	
<b>AQ3 Reference</b>	RCW00110	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2002/03	

## 2.2 Projected Capital Expenditure

669	Water: Capex Capping from PR99	£m 3dp
<b>Definition</b>	Water Service: value of capital expenditure that was excluded from the regulatory capital value at the previous periodic review because it exceeded the amount allowed in price limits and did not have customer support. Input as negative values.	
<b>AQ3 Reference</b>	RCW00120	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	1995/96 - 1999/00	

670	Water: Capex Out-Performance 2003-05	£m 3dp
<b>Definition</b>	Water Service: capital out-performance for the specified years of the previous review period	
<b>AQ3 Reference</b>	RCW00130	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2003/04 - 2004/05	

671	Water: IDoK Adjustment	£m 3dp
<b>Definition</b>	Water Service: adjustment to regulatory capital value for interim determination.	
<b>AQ3 Reference</b>	RCW00140	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

672	Water: Other Adjustment	£m 3dp
<b>Definition</b>	Water Service: other adjustment to regulatory value.	
<b>AQ3 Reference</b>	RCW00150	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 2.2 Projected Capital Expenditure

674	Sewerage: Capital value to 31 March 2003	£m 3dp
<b>Definition</b>	Sewerage Service: Year end regulatory capital value for the specified financial year	
<b>AQ3 Reference</b>	RCS00110	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2002/03	

675	Sewerage: Capex Capping from PR99	£m 3dp
<b>Definition</b>	Sewerage Service: value of capital expenditure that was excluded from the regulatory capital value at the previous periodic review because it exceeded the amount allowed in price limits and did not have customer support. Input as negative values.	
<b>AQ3 Reference</b>	RCS00120	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	1995/96 - 1999/00	

676	Sewerage: Capex Out-Performance 2003-05	£m 3dp
<b>Definition</b>	Sewerage Service: capital out-performance for the specified years of the previous review period	
<b>AQ3 Reference</b>	RCS00130	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2003/04 - 2004/05	

677	Sewerage: IDoK Adjustment	£m 3dp
<b>Definition</b>	Sewerage Service: adjustment to regulatory capital value for interim determination.	
<b>AQ3 Reference</b>	RCS00140	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 2.2 Projected Capital Expenditure

678	Sewerage: Other Adjustment	£m 3dp
<b>Definition</b>	Sewerage Service: other adjustment to regulatory value.	
<b>AQ3 Reference</b>	RCS00150	
<b>Price Base</b>	Base year prices	
<b>Years Required</b>	2003/04 - 2014/15 (or 2029/30*)	

## 2.3 Actual Capital Expenditure

683	Water: Infrastructure Renewals Expenditure - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L2	
<b>AQ3 Reference</b>	BC30440	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	2000/01 - 2002/03	

685	Water: Maintenance Non-Infrastructure - Base Service - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L3	
<b>AQ3 Reference</b>	BC31500	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1992/93 - 2002/03	

686	Water: Gross Capex On Other Assets - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L4 * . This item was included on the specified line up to JR98. It has been discontinued thereafter.	
<b>AQ3 Reference</b>	BC30480	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1992/93 - 2002/03	

687	Water: Quality Capex Total - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L6	
<b>AQ3 Reference</b>	BC31275	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

## 2.3 Actual Capital Expenditure

688	Water: New Obligations - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L8	
<b>AQ3 Reference</b>	BC31280	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

689	Water: SDB Capex New Development - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L17	
<b>AQ3 Reference</b>	BC30415	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

690	Water: SDB Capex Growth - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L18	
<b>AQ3 Reference</b>	BC30417	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

691	Water: SDB Capex Metering - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L19	
<b>AQ3 Reference</b>	BC31800	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

## 2.3 Actual Capital Expenditure

692	Water: SDB Capex Security of Supply - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L13	
<b>AQ3 Reference</b>	BC30435	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

693	Water: ESL Capex - Actual	£m 3dp
<b>Definition</b>	JR03 T35 L11	
<b>AQ3 Reference</b>	BC30430	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

695	Sewerage: Infrastructure Renewals Expenditure - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L2	
<b>AQ3 Reference</b>	BC30940	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	2000/01 - 2002/03	

697	Sewerage: Maintenance Non-Infrastructure – Base Service - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L3	
<b>AQ3 Reference</b>	BC31550	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1992/93 - 2002/03	

## 2.3 Actual Capital Expenditure

698	Sewerage: Gross Capex On Other Assets - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L4 * . This item was included on the specified line up to JR98. It has been discontinued thereafter.	
<b>AQ3 Reference</b>	BC30980	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

699	Sewerage: Quality Capex Total - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L6 Sewerage Service: Capex on infrastructure assets allocated to the sewerage programme including adjustments for the capital maintenance overlap. For the base year this comes from JR03 T36 L6.	
<b>AQ3 Reference</b>	BC31494	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

700	Sewerage: New Obligations - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L8	
<b>AQ3 Reference</b>	BC31480	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

701	Sewerage: SDB Capex New Development - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L17	
<b>AQ3 Reference</b>	BC30915	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

## 2.3 Actual Capital Expenditure

702	Sewerage: SDB Capex Growth - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L18	
<b>AQ3 Reference</b>	BC30917	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

703	Sewerage: ESL Capex - Actual	£m 3dp
<b>Definition</b>	JR03 T36 L11	
<b>AQ3 Reference</b>	BC30930	
<b>Price Base</b>	Outturn prices before base year and base year prices thereafter. The model inflates actuals in outturn prices to BYP using Financial Year Average RPI. For years after the base year the inputs are June Return data deflated by COPI.	
<b>Years Required</b>	1999/00 - 2002/03	

## 2.4 Historic Financial Data

708	Water: Total Turnover	£m 3dp
<b>Definition</b>	JR03 T23 L8co4	
<b>AQ3 Reference</b>	BO1181	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

709	Sewerage: Total Turnover	£m 3dp
<b>Definition</b>	JR03 T23 L8co5	
<b>AQ3 Reference</b>	BO1182	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

710	Turnover (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T18 L1	
<b>AQ3 Reference</b>	BO1180B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

711	HCA Operating Profit (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T18 L4	
<b>AQ3 Reference</b>	BO2060B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

712	HCA Profit for The Year (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T18 L12	
<b>AQ3 Reference</b>	BO2530B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

713	CCA Profit for The Year (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T20 L14	
<b>AQ3 Reference</b>	BO3390B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

715	Current Cost Reserve	£m 3dp
<b>Definition</b>	JR03 T24 L16	
<b>AQ3 Reference</b>	BB910	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

716	CCA Reserves	£m 3dp
<b>Definition</b>	JR03 T24 Total of Profit and loss account (line 15) plus Other reserves (line 17).	
<b>AQ3 Reference</b>	BB1020	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

717	CCA Other Reserves including Non-Distributable	£m 3dp
<b>Definition</b>	JR03 T24 L17	
<b>AQ3 Reference</b>	BB1040	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

718	HCA Reserves	£m 3dp
<b>Definition</b>	JR03 T19 Total of Profit and loss account (line 23) plus Other reserves (line 24).	
<b>AQ3 Reference</b>	BB1120	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

719	HCA Non-Distributable Reserves	£m 3dp
<b>Definition</b>	JR03 T19 L24	
<b>AQ3 Reference</b>	BB1130	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

720	Ordinary Share Capital	£m 3dp
<b>Definition</b>	JR03 T19 Total of share premium (line 22) and ordinary share element of called up share capital (line 21).	
<b>AQ3 Reference</b>	BB1200	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

721	Preference Share Capital for (Base Year Only)	£m 3dp
<b>Definition</b>	FBP04 B28 L15	
<b>AQ3 Reference</b>	BB1300	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

722	Debenture/Loan Stock (Base Year Only)	£m 3dp
<b>Definition</b>	The amount of debentures/loan stock held at base year. Zero values assumed for PR99.	
<b>AQ3 Reference</b>	BB1400	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

723	Cash at Bank and in Hand	£m 3dp
<b>Definition</b>	JR03 T19 L6 . Note that any amount included in PP0021 will need to be excluded from this line.	
<b>AQ3 Reference</b>	BO4088	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

724	Debtors Non-Trade (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 Table 19 Line 5 less Table 19C line 3.	
<b>AQ3 Reference</b>	BO4035	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

725	Debtors Trade (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T19C L3	
<b>AQ3 Reference</b>	BO4350	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

727	Water: CCA Assets (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 Gross replacement cost at 31 March (T25 Line 6 column 4) less third party contributions (T24 line 2). Third party contributions is prorated using Net book amount at 31 March (T25 line 15), between water and sewerage.	
<b>AQ3 Reference</b>	BB200	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

728	Sewerage: CCA Assets (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 Gross replacement cost at 31 March (T25 Line 6 column 8) less third party contributions (T24 line 2). Third party contributions is prorated using Net book amount at 31 March (T25 line 15), between water and sewerage.	
<b>AQ3 Reference</b>	BB250	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

729	Water: HCA Fixed Assets	£m 3dp
<b>Definition</b>	JR03 T19 Line 1 Tangible fixed assets less line 19 Deferred income. For WaSCs prorated between water and sewerage using the same ratio as BB250.	
<b>AQ3 Reference</b>	BB300	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

730	Sewerage: HCA Fixed Assets	£m 3dp
<b>Definition</b>	JR03 T19 Line 1 Tangible fixed assets less line 19 Deferred income. For WaSCs prorated between water and sewerage using the same ratio as BB250.	
<b>AQ3 Reference</b>	BB350	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

732	Water: CCA Depreciation (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T25 L14co4 Input as positive values.	
<b>AQ3 Reference</b>	BB210	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

733	Sewerage: CCA Depreciation (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T25 L14co8 Input as positive values.	
<b>AQ3 Reference</b>	BB260	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

734	CCA Depreciation to 31.3. (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T25 L14co9 Input as positive values.	
<b>AQ3 Reference</b>	BC12020B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

736	Part of interim ACT Not Set Off	£m 3dp
<b>Definition</b>	The value of ACT paid on interim dividends not set off against corporation tax payable. Input as positive values.	
<b>AQ3 Reference</b>	TX245	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

737	Opening Accelerated Capital Allowances	£m 3dp
<b>Definition</b>	The total value of accelerated capital allowances in the base year, calculated as the difference between the historic cost net book value of fixed assets less written down values brought forward of each capital allowance pool. Input as positive values.	
<b>AQ3 Reference</b>	TX435	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

738	Opening Shadow ACT	£m 3dp
<b>Definition</b>	FBP04 B34 L25	
<b>AQ3 Reference</b>	TX440	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

739	Deferred Asset for ACT (Base Year Only)	£m 3dp
<b>Definition</b>	The value of Deferred asset for ACT purposes. Zero value assumed for PR99. Input as positive values.	
<b>AQ3 Reference</b>	BB603	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

740	Corporation Tax Opening Balance Payable	£m 3dp
<b>Definition</b>	JR03 T19C L13 Input as positive values.	
<b>AQ3 Reference</b>	BB608	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

741	Taxation Base Year	£m 3dp
<b>Definition</b>	JR03 T20 L10+11 Input as positive values.	
<b>AQ3 Reference</b>	BO3350B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

742	Tax (Paid)/Repaid in Year (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T28 L7 Payments as negative values.	
<b>AQ3 Reference</b>	BO5070B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

743	Opening Pool of Capital Allowances - Asset Life <25Years	£m 3dp
<b>Definition</b>	FBP04 B34 L20	
<b>AQ3 Reference</b>	BB3500	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

744	Opening Pool of Capital Allowances Asset Life > = 25 Years	£m 3dp
<b>Definition</b>	FBP04 B34 L21	
<b>AQ3 Reference</b>	BPB3413	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

745	Residue of IBA Assets (Base Year Only)	£m 3dp
<b>Definition</b>	FBP04 B34 L22	
<b>AQ3 Reference</b>	BB3510	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

746	Long Term Finance Leases Held	£m 3dp
<b>Definition</b>	JR03 T19A L11 Input as positive values.	
<b>AQ3 Reference</b>	BB705	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

747	Deferred Tax Provision	£m 3dp
<b>Definition</b>	FBP04 B34 L35	
<b>AQ3 Reference</b>	BO900	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

749	Losses Brought Forward	£m 3dp
<b>Definition</b>	FBP04 B34 L27	
<b>AQ3 Reference</b>	BB3420	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

750	Unrecovered ACT Carried Forward – Appointed Business	£m 3dp
<b>Definition</b>	FBP04 B34 L23	
<b>AQ3 Reference</b>	BB3430	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

751	ACT Written Off to P&L Carried Forward - Appointed Business	£m 3dp
<b>Definition</b>	FBP04 B34 L24	
<b>AQ3 Reference</b>	BB3440	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

752	General Provisions - Opening Balance	£m 3dp
<b>Definition</b>	FBP04 B34 L26	
<b>AQ3 Reference</b>	BB3730	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

754	Net interest (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T20 L7 Net payment to be input as negative values.	
<b>AQ3 Reference</b>	BO3300B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

756	Dividends Total (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T18 L13 Total dividends less any special dividends paid during the year adjusted for ACT. Input as positive values.	
<b>AQ3 Reference</b>	BO3402B	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

757	Creditors Dividend	£m 3dp
<b>Definition</b>	JR03 T19 L10 Input as positive values.	
<b>AQ3 Reference</b>	BB609	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

758	Other Liabilities (Base Year Only)	£m 3dp
<b>Definition</b>	Other liabilities not reported elsewhere. Input is for base year only and assumed zero value for PR99. Input as positive values.	
<b>AQ3 Reference</b>	BB710	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

759	Floating Rate Debt	£m 3dp
<b>Definition</b>	Total debt at on which interest is charged at floating rate. Input as positive values.	
<b>AQ3 Reference</b>	PP0100	
<b>Price Base</b>	NA	
<b>Years Required</b>	2002/03	

760	Creditors Leasing	£m 3dp
<b>Definition</b>	JR03 T19A L3 Finance leases falling due within one year at the financial year. Zero value assumed for PR99. Input as positive values.	
<b>AQ3 Reference</b>	BB612	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

761	Receipts in Advance (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T19C L14 Input as positive values.	
<b>AQ3 Reference</b>	BB613	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

762	Creditors Other (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 Table 19 lines 11+15+18 less Table 19C lines 10+11+13+14 less any infrastructure accrual Table 26 line 6 only if credit. Input as positive values.	
<b>AQ3 Reference</b>	BB614	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

## 2.4 Historic Financial Data

763	Creditors Trade (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T19C L10 Input as positive values.	
<b>AQ3 Reference</b>	BO4354	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

764	Creditors Capital Expend (Base Year Only)	£m 3dp
<b>Definition</b>	JR03 T19C L11 Input as positive values.	
<b>AQ3 Reference</b>	BO4356	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03	

### 3.1 Base Opex

771	Water: Additional (IDoK) Base Opex	£m 3dp
<b>Definition</b>	Water Service: The adjustment to base operating costs relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OW5090	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

772	Sewerage: Additional (IDoK) Base Opex	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to base operating costs relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OS5090	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.2 Capital Maintenance

776	Water: Additional (IDoK) IRE	£m 3dp
<b>Definition</b>	Water Service: The adjustment to Infrastructure Renewals Expenditure (IRE) relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5380	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

777	Water: Additional (IDoK) MNI	£m 3dp
<b>Definition</b>	Water Service: The adjustment to Maintenance Non-Infra (MNI) relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5390	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

778	Sewerage: Additional (IDoK) IRE	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to Infrastructure Renewals Expenditure (IRE) relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5380	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

779	Sewerage: Additional (IDoK) MNI	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to Maintenance Non-Infra (MNI) relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5390	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.3 Quality Enhancements

783	Water: Quality - Additional (IDoK) Capex Infra	£m 3dp
<b>Definition</b>	Water Service: The adjustment to expenditure on infrastructure assets for quality enhancement purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5400	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

784	Water: Quality - Additional (IDoK) Capex Non-Infra	£m 3dp
<b>Definition</b>	Water Service: The adjustment to expenditure on non-infrastructure assets for quality enhancement purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5410	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

785	Water: Quality - Additional (IDoK) Opex	£m 3dp
<b>Definition</b>	Water Service: The adjustment to operating costs for quality enhancement purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OW5100	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

786	Sewerage: Quality - Additional (IDoK) Capex Infra	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to expenditure on infrastructure assets for quality enhancement purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5400	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.3 Quality Enhancements

787	Sewerage: Quality - Additional (IDoK) Capex Non-Infra	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to expenditure on non-infrastructure assets for quality enhancement purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5410	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

788	Sewerage: Quality - Additional (IDoK) Opex	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to operating costs for quality enhancement purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OS5100	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.4 Supply Demand

792	Water: SDB - Additional (IDoK) Capex Infra	£m 3dp
<b>Definition</b>	Water Service: The adjustment to expenditure on infrastructure assets for supply demand balance purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5420	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

793	Water: SDB - Additional (IDoK) Capex Non-Infra	£m 3dp
<b>Definition</b>	Water Service: The adjustment to expenditure on non-infrastructure assets for supply demand balance purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5430	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

794	Water: SDB - Additional (IDoK) Opex	£m 3dp
<b>Definition</b>	Water Service: The adjustment to operating costs for supply demand balance purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OW5110	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

795	Sewerage: SDB - Additional (IDoK) Capex Infra	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to expenditure on infrastructure assets for supply demand balance purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5420	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.4 Supply Demand

796	Sewerage: SDB - Additional (IDoK) Capex Non-Infra	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to expenditure on non-infrastructure assets for supply demand balance purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5430	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

797	Sewerage: SDB - Additional (IDoK) Opex	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to operating costs for supply demand balance purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OS5110	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.5 Enhanced Service Levels

801	Water: ESL - Additional (IDoK) Capex Infra	£m 3dp
<b>Definition</b>	Water Service: The adjustment to expenditure on infrastructure assets for enhanced service levels purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5440	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

802	Water: ESL - Additional (IDoK) Capex Non-Infra	£m 3dp
<b>Definition</b>	Water Service: The adjustment to expenditure on non-infrastructure assets for enhanced service levels purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CW5450	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

803	Water: ESL - Additional (IDoK) Opex	£m 3dp
<b>Definition</b>	Water Service: The adjustment to operating costs for enhanced service levels purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OW5120	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

804	Sewerage: ESL - Additional (IDoK) Capex Infra	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to expenditure on infrastructure assets for enhanced service levels purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5440	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.5 Enhanced Service Levels

805	Sewerage: ESL - Additional (IDoK) Capex Non-Infra	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to expenditure on non-infrastructure assets for enhanced service levels purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	CS5450	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

806	Sewerage: ESL - Additional (IDoK) Opex	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to operating costs for enhanced service levels purposes relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	OS5120	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.6 Land Sales

810	Water: Additional (IDoK) Land	£m 3dp
<b>Definition</b>	Water Service: The difference in proceeds from land disposals from that assumed when prices were last met.	
<b>AQ3 Reference</b>	CW5460	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

811	Sewerage: Additional (IDoK) Land	£m 3dp
<b>Definition</b>	Sewerage Service: The difference in proceeds from land disposals from that assumed when prices were last met.	
<b>AQ3 Reference</b>	CS5460	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.7 Capital Charges

815	Water: Additional (IDoK) Depreciation	£m 3dp
<b>Definition</b>	Water Service: The adjustment to depreciation arising from all relevant changes of circumstance.	
<b>AQ3 Reference</b>	DW5460	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

816	Sewerage: Additional (IDoK) Depreciation	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to depreciation arising from all relevant changes of circumstance.	
<b>AQ3 Reference</b>	DS5460	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

817	Water: IDoK Adjustment to IRC	£m 3dp
<b>Definition</b>	Water Service: The adjustment to the Infrastructure Renewals Charge (IRC) relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RCW5000	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

818	Sewerage: IDoK Adjustment to IRC	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to the Infrastructure Renewals Charge (IRC) relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RCS5000	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.7 Capital Charges

819	Water: Additional (IDoK) HCA Depreciation	£m 3dp
<b>Definition</b>	Water Service: The adjustment to the historic cost depreciation arising from all relevant changes of circumstance.	
<b>AQ3 Reference</b>	DW5470	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

820	Sewerage: Additional (IDoK) HCA Depreciation	£m 3dp
<b>Definition</b>	Sewerage Service: The adjustment to the historic cost depreciation arising from all relevant changes of circumstance.	
<b>AQ3 Reference</b>	DS5470	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.8 Revenue Assumptions

824	Water: TB Adjustment - IDoK Forecast	£m 3dp
<b>Definition</b>	Water Service: Tariff basket revenue adjustment amount relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RW5060	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

825	Water: Large User Adjustment	£m 3dp
<b>Definition</b>	Water Service: Large user revenue adjustment amount relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RW5070	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

826	Water: Special Agreements Adjustment	£m 3dp
<b>Definition</b>	Water Service: Special agreements revenue adjustment amount relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RW5080	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

827	Sewerage: TB Adjustment - IDoK Forecast	£m 3dp
<b>Definition</b>	Sewerage Service: Tariff basket revenue adjustment amount relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RS5060	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 3.8 Revenue Assumptions

828	Sewerage: Large User Adjustment	£m 3dp
<b>Definition</b>	Sewerage Service: Large user revenue adjustment amount relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RS5070	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

829	Sewerage: Large User Trade Effluent Adjustment	£m 3dp
<b>Definition</b>	Sewerage Service: Large user trade effluent revenue adjustment amount relating to all relevant changes of circumstance.	
<b>AQ3 Reference</b>	RS5080	
<b>Price Base</b>	Base year prices.	
<b>Years Required</b>	2002/03-2009/10	

### 4.1 General Parameters

837	Capital Structure Sensitivity Flag	Nr 0dp
<b>Definition</b>		Flag to set status of the capital structure sensitivity. See section 4.9 of the user manual for further information.
<b>AQ3 Reference</b>		FI20
<b>Price Base</b>		NA
<b>Years Required</b>		NA

838	Currency selected (0 = GBP, 1 = Euro)	Nr 0dp
<b>Definition</b>		Flag to set the currency used in reports. Changed by reporting function. See User Manual for more information.
<b>AQ3 Reference</b>		PB20001
<b>Price Base</b>		NA
<b>Years Required</b>		NA

839	Report type selected ( 0 = Mn/Yr, 1 = Outturn, 2 = FYA)	Nr 0dp
<b>Definition</b>		Flag to set the type of price basing used in reports. It can be either 0 for reports in the price base of a selected month and year, 1 for outturn prices, or 2 for the financial year average of a selected year. Changed by reporting function. See User Manual for more information.
<b>AQ3 Reference</b>		PB20002
<b>Price Base</b>		NA
<b>Years Required</b>		NA

840	Financial year and month - year selection	Text
<b>Definition</b>		The year for price basing used in reports under the month/year option. See User Manual for more information.
<b>AQ3 Reference</b>		PB20003
<b>Price Base</b>		NA
<b>Years Required</b>		NA

### 4.1 General Parameters

841	Financial year and month - month selection	Nr 0dp
<b>Definition</b>	The month for price basing used in reports under the month/year option. See User Manual for more information.	
<b>AQ3 Reference</b>	PB20004	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

842	Financial year average - year selected	Text
<b>Definition</b>	The financial year for price basing used in reports under the financial year average option. See User Manual for more information.	
<b>AQ3 Reference</b>	PB20005	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

844	Type of company (Water and Sewerage or Water only)	Nr 0dp
<b>Definition</b>	Type of company as: Water and Sewerage company = 2, Water only company = 1.	
<b>AQ3 Reference</b>	BF200	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

845	Last Published Accounts - Year Ending	Yr 0dp
<b>Definition</b>	The year last financial accounts were published.	
<b>AQ3 Reference</b>	SYS00	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

### 4.1 General Parameters

846	Last Complete Review Period - Year Ending	Yr Odp
<b>Definition</b>	The year in which the last five year periodic review ended.	
<b>AQ3 Reference</b>	SYS30	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

847	Use Pre-Tax Cost of Capital	Nr Odp
<b>Definition</b>	Flag to run the model on a pre-tax basis. If set to 1, the flag excludes tax from the revenue requirement.	
<b>AQ3 Reference</b>	SYS31	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

848	Company Name	Text
<b>Definition</b>	Name of the company modelled.	
<b>AQ3 Reference</b>	SYS01	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

849	Dataset Name	Text
<b>Definition</b>	Name of the dataset modelled.	
<b>AQ3 Reference</b>	SYS02	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

### 4.1 General Parameters

850	Revenue Assumption Set	Text
<b>Definition</b>	Name of the revenue assumption set saved after running the tariff basket model and imported into section 1.10 of the input sheet.	
<b>AQ3 Reference</b>	SYS03	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

851	Industry Assumption Set	Text
<b>Definition</b>	Name of the industry assumption set imported into section 1.11 of the input sheet.	
<b>AQ3 Reference</b>	SYS04	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

852	Scenario Name	Text
<b>Definition</b>	Name of the scenario, defined by the user when saving.	
<b>AQ3 Reference</b>	SYS05	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

853	Pricing Type	Text
<b>Definition</b>	Type of pricing used. Populated by the reporting function.	
<b>AQ3 Reference</b>	SYS06	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

### 4.1 General Parameters

854	User Name	Text
<b>Definition</b>		Name of the user (networked version only)
<b>AQ3 Reference</b>		SYS07
<b>Price Base</b>		NA
<b>Years Required</b>		NA

855	User Role	Text
<b>Definition</b>		Security role of the user (networked version only)
<b>AQ3 Reference</b>		SYS08
<b>Price Base</b>		NA
<b>Years Required</b>		NA

856	K Solving Iteration Limit	Nr Odp
<b>Definition</b>		Maximum number of iterations that the Newton-Raphson algorithm will use to solve K. Given that K is typically rounded to 1 decimal place, the algorithm may not find a K factor which satisfies all targets and tolerances. In this case, the closest answer will be used.
<b>AQ3 Reference</b>		SYS09
<b>Price Base</b>		NA
<b>Years Required</b>		NA

857	K Factor Accuracy - Decimal Places	Nr Odp
<b>Definition</b>		Number of decimal places to which the K factor will be rounded. Default is 1. The option to change this is available for testing purposes only.
<b>AQ3 Reference</b>		SYS10
<b>Price Base</b>		NA
<b>Years Required</b>		NA

### 4.1 General Parameters

858	Efficiency Switch	Nr 0dp
<b>Definition</b>	Sets all efficiencies to zero. Default is null, which means that efficiencies on. An input of 1 switches efficiencies off.	
<b>AQ3 Reference</b>	SYS11	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

859	Tolerance on Tax Solving	£m 4dp
<b>Definition</b>	Tolerance for solving the interest adjustment. The solved interest adjustment will give an annual tax charge equal to that resulting from initial K factors, within tolerance.	
<b>AQ3 Reference</b>	SYS12	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

### 4.2 Target Financial Indicators

866	Cash Interest Cover (FFO)	Col Label
<b>Definition</b>	Target value for cash interest cover on basis of funds from operations, defined as per FBP B27 L26. Minimum and tolerance required.	
<b>AQ3 Reference</b>	F11	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

867	Adjusted Cash Interest Cover I (Post Maintenance Charges)	Col Label
<b>Definition</b>	Target value for Adjusted cash interest cover I (post maintenance charges), defined as per FBP B27 L27. Minimum and tolerance required.	
<b>AQ3 Reference</b>	F13	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

868	Adjusted Cash Interest Cover II (Post Maintenance Expenditure)	Col Label
<b>Definition</b>	Target value for Adjusted cash interest cover II (post maintenance charges), defined as per FBP B27 L28. Minimum and tolerance required.	
<b>AQ3 Reference</b>	F112	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

869	HCA Interest Cover	Col Label
<b>Definition</b>	Target value for historic cost interest cover, defined as per FBP04 B27 L17. Minimum value and tolerance required.	
<b>AQ3 Reference</b>	F14	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

## 4.2 Target Financial Indicators

870	Debt Payback (FFO/Debt) (%)	Col Label
<b>Definition</b>	Target value for Debt payback (Funds From Operations/Debt), defined as per FBP B27 L33. Minimum value and tolerance required.	
<b>AQ3 Reference</b>	F15	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

871	Debt Payback (RCF/Debt) (%)	Col Label
<b>Definition</b>	Target value for Debt payback (RCF/Debt), defined as per FBP B27 L34. Minimum value and tolerance required.	
<b>AQ3 Reference</b>	F16	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

872	Ratio Of Debt To RCV (%)	Col Label
<b>Definition</b>	Target value for Net debt to Regulatory Capital Value ratio, defined as per FBP B27 L32. Minimum, maximum and tolerance required.	
<b>AQ3 Reference</b>	F110	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

873	CCA Dividend Cover	Col Label
<b>Definition</b>	Target value for historic cost dividend cover, defined as per FBP B27 L18. Minimum value and tolerance required.	
<b>AQ3 Reference</b>	F111	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

## 4.2 Target Financial Indicators

874	Tolerance on Target Rate of Return (%)	Col Label
<b>Definition</b>	Tolerance on target rate of return. The target rate of return is based on current cost operating profit, less: incentive allowance for opex out-performance, allowance for voluntary benefit sharing and tax paid, divided by year average regulatory capital value. The target value for this indicator is the blended cost of capital selected through the K Solving process. Tolerance required.	
<b>AQ3 Reference</b>	FI13	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

875	Tolerance on K	Col Label
<b>Definition</b>	This is the default setting for the tolerance used in the Newton Raphson K solving routine. This is the smallest variation in the K factor which will be applied when the algorithm attempts to find a value that will achieve a specified target.	
<b>AQ3 Reference</b>	FI8	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	

876	Tolerance on Net Present Value (%)	Col Label
<b>Definition</b>	This is the tolerance used in the Newton Raphson K reprofiling routine. This is expressed as a percentage of the total net present value of revenue to be matched over the selected period (5 or 10 years).	
<b>AQ3 Reference</b>	FI9	
<b>Price Base</b>	NA	
<b>Years Required</b>	NA	