

## Pro forma tables

Section 1 Regulatory financial reporting	
Pro forma 1A	Income statement
Pro forma 1B	Statement of comprehensive income
Pro forma 1C	Statement of financial position
Pro forma 1D	Statement of cash flows
Pro forma 1E	Net debt analysis at 31 March 20xx
Section 2 Price review and other segmental reporting	
Pro forma 2A	Segmental income statement for the 12 months ended 31 March 20xx
Pro forma 2B	Totex analysis for the 12 months ended 31 March 20xx - wholesale water & wastewater
Pro forma 2C	Operating cost analysis for the 12 months ended 31 March 20xx - retail
Pro forma 2D	Historic cost analysis of tangible fixed assets - wholesale & retail
Pro forma 2E	Analysis of 'grants and contributions' and land sales for the 12 months ended 31 March 20xx - wholesale
Pro forma 2F	Household - revenues by customer type
Pro forma 2G	Non-household water - revenues by tariff type
Pro forma 2H	Non-household wastewater - revenues by tariff type
Pro forma 2I	Revenue analysis for the 12 months ended 31 March 20xx
Pro forma 2J	Infrastructure network reinforcement costs for the 12 months ended 31 March 20xx
Section 3 Performance summary	
Pro forma 3A	Outcome performance table
Pro forma 3B	Sub-measure performance table
Pro forma 3C	AIM (Abstraction Incentive Mechanism)
Pro forma 3D	SIM (Service Incentive Mechanism)
Pro forma 3S	Shadow reporting of new definition leakage, supply interruption and sewer flooding data
Section 4 Additional regulatory information	
Pro forma 4A	Non-financial information for the 12 months ended 31 March 20xx
Pro forma 4B	Totex analysis
Pro forma 4C	Impact of AMP performance to date on RCV
Pro forma 4D	Totex analysis for the 12 months ended 31 March 20xx - wholesale water
Pro forma 4E	Totex analysis for the 12 months ended 31 March 20xx - wholesale wastewater
Pro forma 4F	Cost analysis for the 12 months ended 31 March 20xx – household retail
Pro forma 4G	Wholesale current cost financial performance for the 12 months ended 31 March 20xx
Pro forma 4H	Financial metrics for the 12 months ended 31 March 20xx
Pro forma 4I	Financial derivatives
Pro forma 4J	Atypical expenditure by business unit for the 12 months ended 31 March 20xx - wholesale water
Pro forma 4K	Atypical expenditure by business unit for the 12 months ended 31 March 20xx - wholesale wastewater
Pro forma 4L	Enhancement capital expenditure by purpose for the 12 months ended 31st March 20xx - wholesale water
Pro forma 4M	Enhancement capital expenditure by purpose for the 12 months ended 31st March 20xx - wholesale wastewater
Pro forma 4N	Operating expenditure - Sewage treatment for the 12 months ended 31st March 20xx
Pro forma 4O	Wholesale wastewater service - Large sewage treatment works for the 12 months ended 31 March 20xx
Pro forma 4P	Non-financial data for WR, WT and WD for the 12 months ended 31st March 20xx - wholesale water
Pro forma 4Q	Non-financial data - Properties, population and other for the 12 months ended 31st March 20xx - wholesale water
Pro forma 4R	Non-financial data - Wastewater network and sludge for the 12 months ended 31st March 20xx - wholesale wastewater
Pro forma 4S	Non-financial data - Sewage treatment for the 12 months ended 31st March 20xx - wholesale wastewater
Pro forma 4T	Non-financial data - Sludge treatment for the 12 months ended 31st March 20xx - wholesale wastewater
Pro forma 4U	Non-financial data - Properties, population and other for the 12 months ended 31st March 20xx - wholesale wastewater
Pro forma 4V	Operating cost analysis for the 12 months ended 31 March 20xx - water resources
Pro forma 4W	Operating cost analysis for the 12 months ended 31 March 20xx - sludge treatment
Small company return	
Pro forma S1	Analysis of turnover and operating costs
Pro forma S2	Number of connections and site consumption

## Pro forma 1A

## Financial performance for the 12 months ended 31 March 20xx

RAG 4  
reference

Income statement	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
<b>Revenue</b>	I	I	I	C	C	<b>1A.1</b>
Operating costs	I	I	I	C	C	<b>1A.2</b>
Other operating income	I	I	I	C	C	<b>1A.3</b>
<b>Operating profit</b>	C	C	C	C	C	<b>1A.4</b>
Other income	I	I	I	C	C	<b>1A.5</b>
Interest income	I	I	I	C	C	<b>1A.6</b>
Interest expense	I	I	I	C	C	<b>1A.7</b>
Other interest expense	I	I	I	C	C	<b>1A.8</b>
<b>Profit before tax and fair value movements</b>	C	C	C	C	C	<b>1A.9</b>
Fair value gains/(losses) on financial instruments	I	I	I	C	C	<b>1A.10</b>
<b>Profit before tax</b>	C	C	C	C	C	<b>1A.11</b>
UK Corporation tax	I	I	I	C	C	<b>1A.12</b>
Deferred tax	I	I	I	C	C	<b>1A.13</b>
<b>Profit for the year</b>	C	C	C	C	C	<b>1A.14</b>
Dividends	I	I	I	C	C	<b>1A.15</b>
<b>Tax analysis</b>						
Current year	I	I	I	C	C	<b>1A.16</b>
Adjustments in respect of prior years	I	I	I	C	C	<b>1A.17</b>
UK Corporation tax	I	I	I	C	C	<b>1A.18</b>
<b>Analysis of non-appointed revenue</b>	Non-appointed					
Imported sludge	I					<b>1A.19</b>
Tankered waste	I					<b>1A.20</b>
Other non-appointed revenue	I					<b>1A.21</b>
Revenue	I					<b>1A.22</b>

## Pro forma 1B

**Financial performance for the 12 months ended 31 March 20xx**RAG 4  
reference

Statement of comprehensive income	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
<b>Profit for the year</b>	I	I	I	C	C	<b>1B.1</b>
Actuarial gains/(losses) on post-employment plans	I	I	I	C	C	<b>1B.2</b>
Other comprehensive income	I	I	I	C	C	<b>1B.3</b>
<b>Total Comprehensive income for the year</b>	C	C	C	C	C	<b>1B.4</b>

## Pro forma 1C

## Financial performance for the 12 months ended 31 March 20xx

RAG 4  
reference

Statement of financial position	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
<b>Non-current assets</b>						
Fixed assets	I	I	I	C	C	1C.1
Intangible assets	I	I	I	C	C	1C.2
Investments - loans to group companies	I	I	I	C	C	1C.3
Investments - other	I	I	I	C	C	1C.4
Financial instruments	I	I	I	C	C	1C.5
Retirement benefit assets	I	I	I	C	C	1C.6
Total	C	C	C	C	C	1C.7
<b>Current assets</b>						
Inventories	I	I	I	C	C	1C.8
Trade & other receivables	I	I	I	C	C	1C.9
Financial instruments	I	I	I	C	C	1C.10
Cash & cash equivalents	I	I	I	C	C	1C.11
Total	C	C	C	C	C	1C.12
<b>Current liabilities</b>						
Trade & other payables	I	I	I	C	C	1C.13
Capex creditor	I	I	I	C	C	1C.14
Borrowings	I	I	I	C	C	1C.15
Financial instruments	I	I	I	C	C	1C.16
Current tax liabilities	I	I	I	C	C	1C.17
Provisions	I	I	I	C	C	1C.18
Total	C	C	C	C	C	1C.19
<b>Net Current assets/(liabilities)</b>	C	C	C	C	C	1C.20
<b>Non-current liabilities</b>						
Trade & other payables	I	I	I	C	C	1C.21
Borrowings	I	I	I	C	C	1C.22
Financial instruments	I	I	I	C	C	1C.23
Retirement benefit obligations	I	I	I	C	C	1C.24
Provisions	I	I	I	C	C	1C.25
Deferred income - G&C's	I	I	I	C	C	1C.26
Deferred income - adopted assets	I	I	I	C	C	1C.27
Preference share capital	I	I	I	C	C	1C.28
Deferred tax	I	I	I	C	C	1C.29
Total	C	C	C	C	C	1C.30
<b>Net assets</b>	C	C	C	C	C	1C.31
<b>Equity</b>						
Called up share capital	I	I	I	C	C	1C.32
Retained earnings & other reserves	I	I	I	C	C	1C.33
<b>Total Equity</b>	C	C	C	C	C	1C.34

Pro forma 1D

**Financial performance for the 12 months ended 31 March 20xx**
RAG 4  
reference

Statement of cashflows	Statutory	Adjustments			Total appointed activities	
		Differences between statutory and RAG definitions	Non-appointed	Total adjustments		
<b>Operating profit</b>	I	I	I	C	C	<b>1D.1</b>
Other income	I	I	I	C	C	<b>1D.2</b>
Depreciation	I	I	I	C	C	<b>1D.3</b>
Amortisation - G&C's	I	I	I	C	C	<b>1D.4</b>
Changes in working capital	I	I	I	C	C	<b>1D.5</b>
Pension contributions	I	I	I	C	C	<b>1D.6</b>
Movement in provisions	I	I	I	C	C	<b>1D.7</b>
Profit on sale of fixed assets	I	I	I	C	C	<b>1D.8</b>
<b>Cash generated from operations</b>	C	C	C	C	C	<b>1D.9</b>
Net interest paid	I	I	I	C	C	<b>1D.10</b>
Tax paid	I	I	I	C	C	<b>1D.11</b>
<b>Net cash generated from operating activities</b>	C	C	C	C	C	<b>1D.12</b>
<b>Investing activities</b>						
Capital expenditure	I	I	I	C	C	<b>1D.13</b>
Grants & Contributions	I	I	I	C	C	<b>1D.14</b>
Disposal of fixed assets	I	I	I	C	C	<b>1D.15</b>
Other	I	I	I	C	C	<b>1D.16</b>
<b>Net cash used in investing activities</b>	C	C	C	C	C	<b>1D.17</b>
<b>Net cash generated before financing activities</b>	C	C	C	C	C	<b>1D.18</b>
<b>Cashflows from financing activities</b>						
Equity dividends paid	I	I	I	C	C	<b>1D.19</b>
Net loans received	I	I	I	C	C	<b>1D.20</b>
Cash inflow from equity financing	I	I	I	C	C	<b>1D.21</b>
<b>Net cash generated from financing activities</b>	C	C	C	C	C	<b>1D.22</b>
<b>Increase (decrease) in net cash</b>	C	C	C	C	C	<b>1D.23</b>

## Pro forma 1E

**Net debt analysis (appointed activities) at 31 March 20xx**RAG 4  
reference

	Interest rate risk profile				
	Fixed rate	Floating rate	Index linked	Total	
Borrowings (excluding preference shares)	I	I	I	C	<b>1E.1</b>
Preference share capital				I	<b>1E.2</b>
Total borrowings				C	<b>1E.3</b>
Cash				I	<b>1E.4</b>
Short term deposits				I	<b>1E.5</b>
Net Debt				C	<b>1E.6</b>
Gearing				C	<b>1E.7</b>
Adjusted Gearing				I	<b>1E.8</b>
Full year equivalent nominal interest cost	I	I	I	C	<b>1E.9</b>
Full year equivalent cash interest payment	I	I	I	C	<b>1E.10</b>
<b>Indicative interest rates</b>					
Indicative weighted average nominal interest rate	I	I	I	C	<b>1E.11</b>
Indicative weighted average cash interest rate	I	I	I	C	<b>1E.12</b>
Weighted average years to maturity	I	I	I	I	<b>1E.13</b>

Pro forma 2A

### Segmental income statement for the 12 months ended 31 March 20xx

RAG 4  
reference

	Retail		Wholesale					Total		
	Household	Non-household	Water resources	Water Network+	Water total	Wastewater Network+	Sludge			Wastewater total
Revenue - price control	I	I		I	C	I		C	C	2A.1
Revenue - non price control	I	I		I	C	I		C	C	2A.2
Operating expenditure	I	I	I	I	C	I	I	C	C	2A.3
Depreciation - tangible fixed assets	I	I	I	I	C	I	I	C	C	2A.4
Amortisation - intangible fixed assets	I	I	I	I	C	I	I	C	C	2A.5
Other operating income	I	I	I	I	C	I	I	C	C	2A.6
Operating profit before recharges	C	C			C			C	C	2A.7
<b>Recharges in respect of 'principal use' assets</b>										
Recharges from other segments	I	I	I	I	C	I	I	C	C	2A.8
Recharges to other segments	I	I	I	I	C	I	I	C	C	2A.9
<b>Operating profit</b>	C	C			C			C	C	2A.10
Surface water drainage rebates									I	2A.11

## Pro forma 2B

<b>Totex analysis for the 12 months ended 31 March 20xx - wholesale water &amp; wastewater</b>						RAG 4 reference
	Water resources	Water Network+	Wastewater Network+	Sludge	Total	
<b>Operating expenditure</b>						
Power	I	I	I	I	C	<b>2B.1</b>
Income treated as negative expenditure	I	I	I	I	C	<b>2B.2</b>
Abstraction charges/ discharge consents	I	I	I	I	C	<b>2B.3</b>
Bulk Supply/Bulk discharge	I	I	I	I	C	<b>2B.4</b>
<b>Other operating expenditure</b>						
- Renewals expensed in year (Infrastructure)	I	I	I	I	C	<b>2B.5</b>
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	C	<b>2B.6</b>
- Other operating expenditure excluding renewals	I	I	I	I	C	<b>2B.7</b>
Local authority and Cumulo rates	I	I	I	I	C	<b>2B.8</b>
Total operating expenditure excluding third party services	C	C	C	C	C	<b>2B.9</b>
Third party services	I	I	I	I	C	<b>2B.10</b>
Total operating expenditure	C	C	C	C	C	<b>2B.11</b>
<b>Capital expenditure</b>						
Maintaining the long term capability of the assets - infra	I	I	I	I	C	<b>2B.12</b>
Maintaining the long term capability of the assets - non-infra	I	I	I	I	C	<b>2B.13</b>
Other capital expenditure - infra	I	I	I	I	C	<b>2B.14</b>
Other capital expenditure - non-infra	I	I	I	I	C	<b>2B.15</b>
Infrastructure network reinforcement	I	I	I	I	C	<b>2B.16</b>
Total gross capital expenditure (excluding third party)	C	C	C	C	C	<b>2B.17</b>
Third party services	I	I	I	I	C	<b>2B.18</b>
Total gross capital expenditure	C	C	C	C	C	<b>2B.19</b>
<b>Grants and contributions</b>						
Grants and contributions	I	I	I	I	C	<b>2B.20</b>
<b>Totex</b>	C	C	C	C	C	<b>2B.21</b>
<b>Cash expenditure</b>						
Pension deficit recovery payments	I	I	I	I	C	<b>2B.22</b>
Other cash items	I	I	I	I	C	<b>2B.23</b>
Totex including cash items	C	C	C	C	C	<b>2B.24</b>



## Pro forma 2C

<b>Operating cost analysis for the 12 months ended 31 March 20xx - retail</b>				<b>RAG 4 reference</b>
	Household	Non-household	Total	
<b>Operating expenditure</b>				
Customer services	I	I	C	<b>2C.1</b>
Debt management	I	I	C	<b>2C.2</b>
Doubtful debts	I	I	C	<b>2C.3</b>
Meter reading	I	I	C	<b>2C.4</b>
Services to developers		I	C	<b>2C.5</b>
Other operating expenditure	I	I	C	<b>2C.6</b>
Total operating expenditure excluding third party services	C	C	C	<b>2C.7</b>
Third party services operating expenditure	I	I	C	<b>2C.8</b>
Total operating expenditure	C	C	C	<b>2C.9</b>
Depreciation - tangible fixed assets	I	I	C	<b>2C.10</b>
Amortisation - intangible fixed assets	I	I	C	<b>2C.11</b>
Total operating costs	C	C	C	<b>2C.12</b>
Debt written off	I	I	C	<b>2C.13</b>

## Pro forma 2D

**Historic cost analysis of tangible fixed assets -  
wholesale & retail**
RAG 4  
reference

	Wholesale				Retail		Total	
	Water Resources	Water Network+	Wastewater Network+	Sludge	Household	Non-household		
<b>Cost</b>								
At 1 April 20xx	I	I	I	I	I	I	C	<b>2D.1</b>
Disposals	I	I	I	I	I	I	C	<b>2D.2</b>
Additions	I	I	I	I	I	I	C	<b>2D.3</b>
<b>Adjustments</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>C</b>	<b>2D.4</b>
Assets adopted at nil cost	I	I	I	I	I	I	C	<b>2D.5</b>
At 31 March 20xx	C	C	C	C	C	C	C	<b>2D.6</b>
<b>Depreciation</b>								
At 1 April 20xx	I	I	I	I	I	I	C	<b>2D.7</b>
Disposals	I	I	I	I	I	I	C	<b>2D.8</b>
<b>Adjustments</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>I</b>	<b>C</b>	<b>2D.9</b>
Charge for year	I	I	I	I	I	I	C	<b>2D.10</b>
At 31 March 20xx	C	C	C	C	C	C	C	<b>2D.11</b>
Net book amount at 31 March 20xx	C	C	C	C	C	C	C	<b>2D.12</b>
Net book amount at 1 April 20xx	C	C	C	C	C	C	C	<b>2D.13</b>
<b>Depreciation charge for year</b>								
Principal services	I	I	I	I	I	I	C	<b>2D.14</b>
Third party services	I	I	I	I	I	I	C	<b>2D.15</b>
Total	C	C	C	C	C	C	C	<b>2D.16</b>

The net book value includes £Xm in respect of assets in the course of construction.

## Pro forma 2E

### Analysis of 'grants and contributions' and land sales for the 12 months ended 31 March 20xx - wholesale

RAG 4  
reference

	Fully recognised in income statement	Capitalised and amortised (in income statement)	Fully netted off capex	Total	
<b>Grants and contributions - water</b>					
Connection charges (s45)	I	I	I	C	2E.1
Infrastructure charge receipts (s146)	I	I	I	C	2E.2
Requisitioned mains (s43, s55 & s56)	I	I	I	C	2E.3
Other contributions (price control)	I	I	I	C	2E.4
Diversions (s185)	I	I	I	C	2E.5
Other contributions (non-price control)	I	I	I	C	2E.6
<b>Total</b>	<b>C</b>	<b>C</b>	<b>C</b>	<b>C</b>	<b>2E.7</b>
Value of adopted assets		I		C	2E.8
<b>Grants and contributions - wastewater</b>					
Infrastructure charge receipts (s146)	I	I	I	C	2E.9
Requisitioned sewers (s100)	I	I	I	C	2E.10
Other contributions (price control)	I	I	I	C	2E.11
Diversions (s185)	I	I	I	C	2E.12
Other Contributions (non-price control)	I	I	I	C	2E.13
<b>Total</b>	<b>C</b>	<b>C</b>	<b>C</b>	<b>C</b>	<b>2E.14</b>
Value of adopted assets		I		C	2E.15
<b>Movements in capitalised grants and contributions</b>					
	Water	Waste water	Total		
b/f	C	C	C		2E.16
Capitalised in year	C	C	C		2E.17
Amortisation (in income statement)	I	I	C		2E.18
c/f	C	C	C		2E.19
<b>Land sales</b>					
	Water	Waste water	Total		
Proceeds from disposals of protected land	I	I	C		2E.20

## Pro forma 2F

**Household - revenues by customer type**RAG 4  
reference

	Wholesale charges revenue	Retail revenue	Total revenue	Number of customers	Average household retail revenue per customer	
	£m	£m	£m	000s	£	
Unmeasured water only customer	I	I	C	I	C	<b>2F.1</b>
Unmeasured wastewater customer only	I	I	C	I	C	<b>2F.2</b>
Unmeasured water & wastewater customer only	I	I	C	I	C	<b>2F.3</b>
Measured water only customer	I	I	C	I	C	<b>2F.4</b>
Measured wastewater only customer	I	I	C	I	C	<b>2F.5</b>
Measured water & wastewater customer	I	I	C	I	C	<b>2F.6</b>
<b>Total</b>	C	C	C	C	C	<b>2F.7</b>

## Pro forma 2G

<b>Non-household water - revenues by tariff type</b>						RAG 4 reference
	Wholesale charges revenue	Retail revenue	Total revenue	Number of connections	Average non-household retail revenue per connection	
	£m	£m	£m	000s	£	
<b>Default tariffs</b>						
Tariff type 1	I	I	C	I	C	<b>2G.1</b>
Tariff type 2	I	I	C	I	C	<b>2G.2</b>
.....	I	I	C	I	C	<b>2G.X</b>
.....	I	I	C	I	C	<b>2G.X</b>
Tariff type x	I	I	C	I	C	<b>2G.X</b>
Total default tariffs	C	C	C	C	C	<b>2G.X</b>
<b>Non-Default tariffs</b>						
Total non-default tariffs	I	I	C	I	C	<b>2G.X</b>
Total	C	C	C	C	C	<b>2G.X</b>
<b>Revenue per customer</b>				Number of customers	Average non-household retail revenue per customer	
				000s	£	
Total				I	C	<b>2G.X</b>

## Pro forma 2H

RAG 4  
reference**Non-household wastewater - revenues by tariff type**

	Wholesale charges revenue	Retail revenue	Total revenue	Number of connections	Average non-household retail revenue per connection	
	£m	£m	£m	000s	£	
<b>Default tariffs</b>						
Tariff type 1	I	I	C	I	C	2H.1
Tariff type 2	I	I	C	I	C	2H.2
.....	I	I	C	I	C	2H.X
.....	I	I	C	I	C	2H.X
Tariff type x	I	I	C	I	C	2H.X
Total default tariffs	C	C	C	C	C	2H.X
<b>Non-Default tariffs</b>						
Total non-default tariffs	I	I	C	I	C	2H.X
Total	C	C	C	C	C	2H.X
<b>Revenue per customer</b>						
				Number of customers	Average non-household retail revenue per customer	
				000s	£	
Total				I	C	2H.X

## Pro forma 2I

## Revenue analysis for the 12 months ended 31 March 20xx

RAG 4  
reference

	Household	Non-household	Total	
<b>Wholesale charge - water</b>				
Unmeasured	I	I	C	2I.1
Measured	I	I	C	2I.2
Third party revenue	I	I	C	2I.3
	C	C	C	2I.4
<b>Wholesale charge - wastewater</b>				
Unmeasured	I	I	C	2I.5
Measured	I	I	C	2I.6
Third party revenue	I	I	C	2I.7
	C	C	C	2I.8
<b>Wholesale Total</b>	C	C	C	2I.9
<b>Retail revenue</b>				
Unmeasured	I	I	C	2I.10
Measured	I	I	C	2I.11
Other third party revenue	I	I	C	2I.12
<b>Retail Total</b>	C	C	C	2I.13
<b>Third party revenue - non-price control</b>				
Bulk supplies - water			I	2I.14
Bulk supplies - wastewater			I	2I.15
Other third party revenue			I	2I.16
<b>Principal services - non-price control</b>				
Other appointed revenue			I	2I.17
<b>Total appointed revenue</b>			C	2I.18
	Water	Wastewater	Total	
Wholesale revenue governed by price control	C	C	C	2I.19
Grants & contributions <sup>1</sup>	I	I	C	2I.20
<b>Total revenue governed by wholesale price control</b>	C	C	C	2I.21
Amount assumed in wholesale determination	I	I	C	2I.22
Adjustment for in-period ODI revenue	I	I	C	2I.23
Adjustment for WRFIM	I	I	C	2I.24
<b>Total assumed revenue</b>	C	C	C	2I.25
<b>Difference<sup>2</sup></b>	C	C	C	2I.26

<sup>1</sup>Relevant capital contributions as defined in FD<sup>2</sup>Cross reference to a narrative explanation

## Pro forma 2J

## Infrastructure network reinforcement costs for the 12 months ended 31 March 20xx

RAG 4  
reference

	Network reinforcement capex	On site / site specific capex (memo only)	
<b>Wholesale water network+ (treated water distribution)</b>			
Distribution and trunk mains			<b>2J.1</b>
Pumping and storage facilities			<b>2J.2</b>
Other			<b>2J.3</b>
<b>Total</b>	<b>C</b>	<b>C</b>	<b>2J.4</b>
<b>Wholesale wastewater network+ (sewage collection)</b>			
Foul and combined systems			<b>2J.5</b>
Surface water only systems			<b>2J.6</b>
Pumping and storage facilities			<b>2J.7</b>
Other			<b>2J.8</b>
<b>Total</b>	<b>C</b>	<b>C</b>	<b>2J.9</b>



Pro forma 3A

**Outcome performance table**

RAG 4 reference

Unique ID	Performance commitment	Unit	Unit description	Decimal places	Performance level - actual (previous reporting year)	Performance level - actual	CPL met?	Reward or penalty - in-period ODI's (indicator)	Reward or penalty - in-period ODI's (£m)	Reward or penalty - ODI's payable at the end of AMP6 (indicator)	Reward or penalty - ODI's payable at the end of AMP6 (£m)	31 March 2020 forecast - total AMP6 reward or penalty (indicator)	31 March 2020 forecast - total AMP6 reward or penalty (£m)
Line per performance commitment	Pre-populated data												

3A.1 to 3A.14

Pro forma 3B

**Sub-measure performance table**

RAG 4  
reference

Unique ID	PC / sub-measure ID	PC / sub-measure	Unit	Decimal places	Performance level - actual (previous reporting year)	Performance level - actual	Performance level met?
Line per PC / sub-measure	Pre-populated data					I	I

3B.1 to 3B.8

Pro forma 3C

<b>AIM (Abstraction Incentive Mechanism)</b>						RAG 4 reference
Abstraction site <small>(these can be anonymised if necessary for national security reasons)</small>	Decimal places	AIM performance	Normalised AIM performance	Cumulative AIM performance 2016-17 onwards	Cumulative normalised AIM performance 2016-17 onwards	Contextual information relating to AIM performance
		MI	MI	MI	MI	
A	1	1	1	1	1	
B	1	1	1	1	1	
..	1	1	1	1	1	
..	1	1	1	1	1	
..	1	1	1	1	1	
<b>Total</b>		C	C	C	C	

This table is not applicable for:

- South West Water
- Welsh Water
- Bristol Water
- Dee Valley Water

## Pro forma 3D

**SIM (Service Incentive Mechanism) score table**RAG 4  
reference

	Units	Decimal places	Score	
1st survey score	nr	2	I	<b>3D.1</b>
2nd survey score	nr	2	I	<b>3D.2</b>
3rd survey score	nr	2	I	<b>3D.3</b>
4th survey score	nr	2	I	<b>3D.4</b>
Qualitative SIM score (out of 75)	nr	2	I	<b>3D.5</b>
<b>Total contact score</b>	nr	2	I	<b>3D.6</b>
Quantitative SIM score (out of 25)	nr	2	C	<b>3D.7</b>
Total annual SIM score (out of 100)	nr	2	C	<b>3D.8</b>

Pro forma 3S

<b>Shadow reporting of new definition leakage, supply interruption and sewer flooding data</b>																		RAG 4 reference	
<b>Leakage (M/d)</b>	Performance levels	Coverage	Availability	Properties	Night flow period and analysis	Household night use	Non-household night use	Hour to day conversion	Annual distribution leakage	Trunk main leakage	Service reservoir losses	Distribution leakage	Water delivered - measured	Water delivered - unmeasured	Company own water use	Other water use	Water balance and MLE		
Leakage region 1 or whole company																		3S.1	
Leakage region 2																		3S.2	
Leakage region 3																		3S.3	
Leakage region 4																		3S.4	
<b>Supply interruptions (Hours:mins:secs per property per year)</b>	Performance levels	Property counts	Start time	Stop time	Short term restoration of supply	Exclusions	Calculation of performance	Application of precautionary principle	Records	Properties affected >1 interruption in year									
All supply interruptions > 3 hours																		3S.5	
<b>Internal sewer flooding incidents (nr)</b>	Performance levels	Assets causing flooding	Severe weather	Internal or external flooding	Repeat incidents	Neighbouring properties	Records												
Internal sewer flooding incidents																			3S.6
Internal sewer flooding incidents, excluding sewer flooding due to severe weather events																			3S.7
<b>External sewer flooding incidents (nr)</b>	Performance levels	Assets causing flooding	Severe weather	Internal or external flooding	Repeat incidents	Neighbouring properties	Records												
Internal sewer flooding incidents																			3S.8
Internal sewer flooding incidents, excluding sewer flooding due to severe weather events																			3S.9

## Pro forma 4A

<b>Non-financial information for the 12 months ended 31 March 20xx</b>			<b>RAG 4 reference</b>
<b>Retail - household</b>	Unmeasured	Measured	
Number of void households ('000s)			<b>4A.1</b>
Per capita consumption (excluding supply pipe leakage) l/h/d			<b>4A.2</b>
<b>Wholesale</b>	Water	Wastewater	
<b>Volume (Ml/d)</b>			
Bulk supply export			<b>4A.3</b>
Bulk supply import			<b>4A.4</b>
Distribution input			<b>4A.5</b>

## Pro forma 4B

<b>Totex analysis</b>					<b>RAG 4 reference</b>
	Current year		Cumulative		
	Water	Wastewater	Water	Wastewater	
<b>Actual totex</b>	C	C	C	C	<b>4B.1</b>
<b>Less: Items excluded from the menu</b>					
Third party costs	I	I	I	I	<b>4B.2</b>
Pension deficit recovery payments	I	I	I	I	<b>4B.3</b>
Other 'Rule book' adjustments	I	I	I	I	<b>4B.4</b>
<b>Total items excluded from the menu</b>	C	C	C	C	<b>4B.5</b>
<b>Add: Transition expenditure</b>					
Transition expenditure	I	I	I	I	<b>4B.6</b>
<b>Adjusted Actual totex</b>	C	C	C	C	<b>4B.7</b>
<b>Adjusted Actual totex - base year prices</b>	I	I	I	I	<b>4B.8</b>
<b>Allowed totex based on final menu choice – base year prices</b>	I	I	I	I	<b>4B.9</b>

## Pro forma 4C

<b>Impact of AMP performance to date on RCV</b>			<b>RAG 4 reference</b>
	Water	Wastewater	
Cumulative totex over/underspend so far in the price control period	I	I	<b>4C.1</b>
Customer share of cumulative totex over/underspend	I	I	<b>4C.2</b>
RCV element of customer share of cumulative totex over/underspend	I	I	<b>4C.3</b>
Adjustment for ODI rewards or penalties	I	I	<b>4C.4</b>
RCV determined at FD at 31 March	I	I	<b>4C.5</b>
<b>Projected 'shadow' RCV</b>	<b>C</b>	<b>C</b>	<b>4C.6</b>



Pro forma 4D

**Totex analysis for the 12 months ended 31 March 20xx - wholesale water**RAG 4  
reference

	Water resources		Network+				Total	
	Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution		
<b>Operating expenditure</b>								
Power	I	I	I	I	I	I	C	4D.1
Income treated as negative expenditure	I	I	I	I	I	I	C	4D.2
Abstraction charges/ discharge consents	I	I	I	I	I	I	C	4D.3
Bulk supply	I	I	I	I	I	I	C	4D.4
<b>Other operating expenditure</b>								
- Renewals expensed in year (Infrastructure)	I	I	I	I	I	I	C	4D.5
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	I	I	C	4D.6
- Other operating expenditure excluding renewals	I	I	I	I	I	I	C	4D.7
Local authority and Cumulo rates	I	I	I	I	I	I	C	4D.8
<b>Total operating expenditure excluding third party services</b>	C	C	C	C	C	C	C	4D.9
Third party services	I	I	I	I	I	I	C	4D.10
<b>Total operating expenditure</b>	C	C	C	C	C	C	C	4D.11
<b>Capital expenditure</b>								
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	C	4D.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	C	4D.13
Other capital expenditure - infra	I	I	I	I	I	I	C	4D.14
Other capital expenditure - non-infra	I	I	I	I	I	I	C	4D.15
Infrastructure network reinforcement	I	I	I	I	I	I	C	4D.16
<b>Total gross capital expenditure (excluding third party)</b>	C	C	C	C	C	C	C	4D.17
Third party services	I	I	I	I	I	I	C	4D.18
<b>Total gross capital expenditure</b>	C	C	C	C	C	C	C	4D.19
Grants and contributions	I	I	I	I	I	I	C	4D.20
<b>Totex</b>	C	C	C	C	C	C	C	4D.21
<b>Cash expenditure</b>								
Pension deficit recovery payments	I	I	I	I	I	I	C	4D.22
Other cash items	I	I	I	I	I	I	C	4D.23
<b>Totex including cash items</b>	C	C	C	C	C	C	C	4D.24

**Unit cost information (operating expenditure)**

	Licensed volume available	Volume abstracted	Volume transported	Average volume stored	Distribution input volume	Distribution input volume	
Volume (Ml)	I	I	I	I	I	I	4D.25
Unit cost (£/Ml)	C	C	C	C	C	C	4D.26
Population	I	I	I	I	I	I	4D.27
Unit cost (£/pop)	C	C	C	C	C	C	4D.28

## Pro forma 4E

**Totex analysis for the 12 months ended 31 March 20xx - wholesale wastewater**RAG 4  
reference

	Network+ Sewage collection			Network+ Sewage treatment		Sludge			Total	
	Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Imported sludge liquor treatment	Sludge transport	Sludge treatment	Sludge disposal		
<b>Operating expenditure</b>										
Power	I	I	I	I	I	I	I	I	C	4E.1
Income treated as negative expenditure	I	I	I	I	I	I	I	I	C	4E.2
Discharge consents	I	I	I	I	I	I	I	I	C	4E.3
Bulk discharge	I	I	I	I	I	I	I	I	C	4E.4
<b>Other operating expenditure</b>										
- Renewals expensed in year (Infrastructure)	I	I	I	I	I	I	I	I	C	4E.5
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	I	I	I	I	C	4E.6
- Other operating expenditure excluding renewals	I	I	I	I	I	I	I	I	C	4E.7
Local authority and Cumulo rates	I	I	I	I	I	I	I	I	C	4E.8
<b>Total operating expenditure excluding third party services</b>	C	C	C	C	C	C	C	C	C	4E.9
Third party services	I	I	I	I	I	I	I	I	C	4E.10
<b>Total operating expenditure</b>	C	C	C	C	C	C	C	C	C	4E.11
<b>Capital expenditure</b>										
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	I	I	C	4E.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	I	I	C	4E.13
Other capital expenditure - infra	I	I	I	I	I	I	I	I	C	4E.14
Other capital expenditure - non-infra	I	I	I	I	I	I	I	I	C	4E.15
Infrastructure network reinforcement	I	I	I	I	I	I	I	I	C	4E.16
<b>Total gross capital expenditure (excluding third party)</b>	C	C	C	C	C	C	C	C	C	4E.17
Third party services	I	I	I	I	I	I	I	I	C	4E.18
<b>Total gross capital expenditure</b>	C	C	C	C	C	C	C	C	C	4E.19
Grants and contributions	I	I	I	I	I	I	I	I	C	4E.20
<b>Totex</b>	C	C	C	C	C	C	C	C	C	4E.21
<b>Cash expenditure</b>										
Pension deficit recovery payments	I	I	I	I	I	I	I	I	C	4E.22
Other cash items	I	I	I	I	I	I	I	I	C	4E.23
<b>Totex including cash items</b>	C	C	C	C	C	C	C	C	C	4E.24

**Unit cost information (operating expenditure)**

	Volume collected	Volume collected	Volume collected	Biochemical Oxygen Demand (BOD)	Biochemical Oxygen Demand (BOD)	Volume transported	Dried solid mass treated	Dried solid mass disposed	
	MI	MI	MI	Tonnes	Tonnes	m <sup>3</sup>	ttds	ttds	
Units	I	I	I	I	I	I	I	I	4E.25
Unit cost (£/unit)	C	C	C	C	C	C	C	C	4E.26
Population	I	I	I	I	I	I	I	I	4E.27
Unit cost (£/pop)	C	C	C	C	C	C	C	C	4E.28

## Pro forma 4F

**Cost analysis for the 12 months ended 31 March 20xx - household retail**RAG 4  
reference

	Household unmeasured				Household measured				Total	
	Water only	Wastewater only	Water and sewerage	Total	Water only	Wastewater only	Water and sewerage	Total		
<b>Operating expenditure</b>										
Customer services	I	I	I	C	I	I	I	C	C	<b>4F.1</b>
Debt management	I	I	I	C	I	I	I	C	C	<b>4F.2</b>
Doubtful debts	I	I	I	C	I	I	I	C	C	<b>4F.3</b>
Meter reading					I	I	I	C	C	<b>4F.4</b>
Other operating expenditure	I	I	I	C	I	I	I	C	C	<b>4F.5</b>
<b>Total operating expenditure excluding third party services</b>	C	C	C	C	C	C	C	C	C	<b>4F.6</b>
Third party services operating expenditure	I	I	I	C	I	I	I	C	C	<b>4F.7</b>
<b>Total operating expenditure</b>	C	C	C	C	C	C	C	C	C	<b>4F.8</b>
Depreciation - tangible fixed assets										
- on assets existing at 31 March 2015	I	I	I	C	I	I	I	C	C	<b>4F.9</b>
- on assets acquired since 1 April 2015	I	I	I	C	I	I	I	C	C	<b>4F.10</b>
Amortisation - intangible fixed assets										
- on assets existing at 31 March 2015	I	I	I	C	I	I	I	C	C	<b>4F.11</b>
- on assets acquired since 1 April 2015	I	I	I	C	I	I	I	C	C	<b>4F.12</b>
<b>Total operating costs</b>	C	C	C	C	C	C	C	C	C	<b>4F.13</b>
Capital expenditure	I	I	I	C	I	I	I	C	C	<b>4F.14</b>

**Other operating expenditure includes the net retail expenditure for the following retail activities which are part funded by wholesale**

**Household**

Demand-side water efficiency - gross expenditure	I	<b>4F.15</b>
Demand-side water efficiency - expenditure funded by wholesale	I	<b>4F.16</b>
Demand-side water efficiency - net retail expenditure	C	<b>4F.17</b>
Customer-side leak repairs - gross expenditure	I	<b>4F.18</b>
Customer-side leak repairs - expenditure funded by wholesale	I	<b>4F.19</b>
Customer-side leak repairs - net retail expenditure	C	<b>4F.20</b>

## Pro forma 4G

**Wholesale current cost financial performance for the  
12 months ended 31 March 20xx**

RAG 4  
reference

Income statement	Water	Wastewater	Total	
<b>Revenue</b>	I	I	C	<b>4G.1</b>
Operating expenditure	I	I	C	<b>4G.2</b>
Capital maintenance charges	I	I	C	<b>4G.3</b>
Other operating income	I	I	C	<b>4G.4</b>
<b>Current cost operating profit</b>	C	C	C	<b>4G.5</b>
Other income	I	I	C	<b>4G.6</b>
Interest income	I	I	C	<b>4G.7</b>
Interest expense	I	I	C	<b>4G.8</b>
Other interest expense	I	I	C	<b>4G.9</b>
<b>Current cost profit before tax and fair value movements</b>	C	C	C	<b>4G.10</b>
Fair value gains/(losses) on financial instruments	I	I	C	<b>4G.11</b>
<b>Current cost profit before tax</b>	C	C	C	<b>4G.12</b>

## Pro forma 4H

---

**Financial metrics for the 12 months ended 31 March 20xx**


---

RAG 4  
reference**Financial indicators**

Net debt		4H.1
Regulated equity		4H.2
Regulated gearing		4H.3
Post tax return on regulated equity		4H.4
RORE (return on regulated equity)		4H.5
Dividend yield		4H.6
Retail profit margin - Household		4H.7
Retail profit margin - Non household		4H.8
Credit rating		4H.9
Return on RCV		4H.10
Dividend cover		4H.11
Funds from operations (FFO)		4H.12
Interest cover (cash)		4H.13
Adjusted interest cover (cash)		4H.14
FFO/Debt		4H.15
Effective tax rate		4H.16
RCF		4H.17
RCF/capex		4H.18

**Revenue and earnings**

Revenue (actual)		4H.19
EBITDA (actual)		4H.20

**Borrowings**

Proportion of borrowings which are fixed rate		4H.21
Proportion of borrowings which are floating rate		4H.22
Proportion of borrowings which are index linked		4H.23
Proportion of borrowings due within 1 year or less		4H.24
Proportion of borrowings due in more than 1 year but no more than 2 years		4H.25
Proportion of borrowings due in more than 2 years but but no more than 5 years		4H.26
Proportion of borrowings due in more than 5 years but no more than 20 years		4H.27
Proportion of borrowings due in more than 20 years		4H.28

## Pro forma 4I

RAG 4  
reference

## Financial derivatives

	Nominal value by maturity (net) at 31 March			Total value at 31 March		Total accretion at 31 March	Interest rate (weighted average for 12 months to 31 March 20xx)		
	1 to 2 years	2 to 5 years	Over 5 years	Nominal value (net)	Mark to Market		Payable	Receivable	
	£m	£m	£m	£m	£m	£m	%	%	
<b>Interest rate swap (sterling)</b>									
Floating to fixed rate	I	I	I	I	I	I	I	I	4I.1
Floating from fixed rate	I	I	I	I	I	I	I	I	4I.2
Floating to index linked	I	I	I	I	I	I	I	I	4I.3
Floating from index linked	I	I	I	I	I	I	I	I	4I.4
Fixed to index-linked	I	I	I	I	I	I	I	I	4I.5
Fixed from index-linked	I	I	I	I	I	I	I	I	4I.6
Total	C	C	C	C	C	C			4I.7
<b>Foreign Exchange</b>									
Cross currency swap USD	I	I	I	I	I	I	I	I	4I.8
Cross currency swap EUR	I	I	I	I	I	I	I	I	4I.9
Cross currency swap YEN	I	I	I	I	I	I	I	I	4I.10
Cross currency swap Other	I	I	I	I	I	I	I	I	4I.11
Total	C	C	C	C	C	C			4I.12
<b>Currency interest rate</b>									
Currency interest rate swaps USD	I	I	I	I	I	I	I	I	4I.13
Currency interest rate swaps EUR	I	I	I	I	I	I	I	I	4I.14
Currency interest rate swaps YEN	I	I	I	I	I	I	I	I	4I.15
Currency interest rate swaps Other	I	I	I	I	I	I	I	I	4I.16
Total	C	C	C	C	C	C			4I.17
<b>Forward currency contracts</b>									
Forward currency contracts USD	I	I	I	I	I	I	I	I	4I.18
Forward currency contracts EUR	I	I	I	I	I	I	I	I	4I.19
Forward currency contracts YEN	I	I	I	I	I	I	I	I	4I.20
Forward currency contracts Other	I	I	I	I	I	I	I	I	4I.21
Total	C	C	C	C	C	C			4I.22
<b>Other financial derivatives</b>	I	I	I	I	I	I	I	I	4I.23
<b>Total financial derivatives</b>	C	C	C	C	C	C			4I.24

Pro forma 4J

**Atypical expenditure by business unit for the 12 months ended 31 March 20xx - wholesale water**RAG 4  
reference

	Water resources		Network+				Total	
	Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution		
<b>Operating expenditure (excl. atypicals)</b>								
Power	I	I	I	I	I	I	C	4J.1
Income treated as negative expenditure	I	I	I	I	I	I	C	4J.2
Abstraction charges/ discharge consents	I	I	I	I	I	I	C	4J.3
Bulk supply	I	I	I	I	I	I	C	4J.4
<b>Other operating expenditure</b>								
- Renewals expensed in year (Infrastructure)	I	I	I	I	I	I	C	4J.5
- Renewals expensed in year (Non-Infrastructure)	I	I	I	I	I	I	C	4J.6
- Other operating expenditure excluding renewals	I	I	I	I	I	I	C	4J.7
Local authority and Cumulo rates	I	I	I	I	I	I	C	4J.8
<b>Total operating expenditure excluding third party services</b>	C	C	C	C	C	C	C	4J.9
Third party services	I	I	I	I	I	I	C	4J.10
<b>Total operating expenditure</b>	C	C	C	C	C	C	C	4J.11
<b>Capital expenditure (excl. atypicals)</b>								
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	C	4J.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	C	4J.13
Other capital expenditure - infra	I	I	I	I	I	I	C	4J.14
Other capital expenditure - non-infra	I	I	I	I	I	I	C	4J.15
Infrastructure network reinforcement	I	I	I	I	I	I	C	4J.16
<b>Total gross capital expenditure (excluding third party)</b>	C	C	C	C	C	C	C	4J.17
Third party services	I	I	I	I	I	I	C	4J.18
<b>Total gross capital expenditure</b>	C	C	C	C	C	C	C	4J.19
Grants and contributions	I	I	I	I	I	I	C	4J.20
<b>Totex</b>	C	C	C	C	C	C	C	4J.21
<b>Cash expenditure (excl. atypicals)</b>								
Pension deficit recovery payments	I	I	I	I	I	I	C	4J.22
Other cash items	I	I	I	I	I	I	C	4J.23
<b>Totex including cash items</b>	C	C	C	C	C	C	C	4J.24
<b>Atypical expenditure</b>								
Item 1	I	I	I	I	I	I	C	4J.25
Item 2	I	I	I	I	I	I	C	4J.26
Item 3	I	I	I	I	I	I	C	4J.27
Item 4	I	I	I	I	I	I	C	4J.28
Item 5	I	I	I	I	I	I	C	4J.29
<b>Total atypical expenditure</b>	C	C	C	C	C	C	C	4J.30
<b>Total expenditure</b>	C	C	C	C	C	C	C	4J.31

## Pro forma 4K

**Atypical expenditure by business unit for the 12 months ended 31 March 20xx - wholesale wastewater**RAG 4  
reference

	Network+ Sewage collection			Network+ Sewage treatment		Sludge			Total	
	Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Sludge liquor treatment	Sludge transport	Sludge treatment	Sludge disposal		
<b>Operating expenditure (excl. atypicals)</b>										
Power	I	I	I	I	I	I	I	I	C	4K.1
Income treated as negative expenditure	I	I	I	I	I	I	I	I	C	4K.2
Discharge consents	I	I	I	I	I	I	I	I	C	4K.3
Bulk discharge	I	I	I	I	I	I	I	I	C	4K.4
<b>Other operating expenditure</b>										
- Renewals expended in year (Infrastructure)	I	I	I	I	I	I	I	I	C	4K.5
- Renewals expended in year (Non-Infrastructure)	I	I	I	I	I	I	I	I	C	4K.6
- Other operating expenditure excluding renewals	I	I	I	I	I	I	I	I	C	4K.7
Local authority and Cumulo rates	I	I	I	I	I	I	I	I	C	4K.8
<b>Total operating expenditure excluding third party services</b>	C	C	C	C	C	C	C	C	C	4K.9
Third party services	I	I	I	I	I	I	I	I	C	4K.10
<b>Total operating expenditure</b>	C	C	C	C	C	C	C	C	C	4K.11
<b>Capital expenditure (excl. atypicals)</b>										
Maintaining the long term capability of the assets - infra	I	I	I	I	I	I	I	I	C	4K.12
Maintaining the long term capability of the assets - non-infra	I	I	I	I	I	I	I	I	C	4K.13
Other capital expenditure - infra	I	I	I	I	I	I	I	I	C	4K.14
Other capital expenditure - non-infra	I	I	I	I	I	I	I	I	C	4K.15
Infrastructure network reinforcement	I	I	I	I	I	I	I	I	C	4K.16
<b>Total gross capital expenditure (excluding third party)</b>	C	C	C	C	C	C	C	C	C	4K.17
Third party services	I	I	I	I	I	I	I	I	C	4K.18
<b>Total gross capital expenditure</b>	C	C	C	C	C	C	C	C	C	4K.19
Grants and contributions	I	I	I	I	I	I	I	I	C	4K.20
<b>Totex</b>	C	C	C	C	C	C	C	C	C	4K.21
<b>Cash expenditure (excl. atypicals)</b>										
Pension deficit recovery payments	I	I	I	I	I	I	I	I	C	4K.22
Other cash items	I	I	I	I	I	I	I	I	C	4K.23
<b>Totex including cash items</b>	C	C	C	C	C	C	C	C	C	4K.24
<b>Atypical expenditure</b>										
Item 1	I	I	I	I	I	I	I	I	C	4K.25
Item 2	I	I	I	I	I	I	I	I	C	4K.26
Item 3	I	I	I	I	I	I	I	I	C	4K.27
Item 4	I	I	I	I	I	I	I	I	C	4K.28
Item 5	I	I	I	I	I	I	I	I	C	4K.29
<b>Total atypical expenditure</b>	C	C	C	C	C	C	C	C	C	4K.30
<b>Total expenditure</b>	C	C	C	C	C	C	C	C	C	4K.31



**Enhancement capital expenditure by purpose for the 12 months ended 31st March 20xx - wholesale water**

	Expenditure in report year							Cumulative expenditure on schemes completed in the report year								
	Water resources		Network+					Total	Water resources		Network+					Total
	Abstraction licences	Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution	Abstraction licences		Raw water abstraction	Raw water transport	Raw water storage	Water treatment	Treated water distribution			
<b>Enhancement capital expenditure by purpose</b>																
NEP - Making ecological improvements at abstractions (Habitats Directive, SSSI, NERC, BAPs)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
NEP - Eels Regulations (measures at intakes)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Addressing low pressure	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Improving taste/ odour/ colour	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Meeting lead standards	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Supply side enhancements to the supply/demand balance (dry year critical/ peak conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Supply side enhancements to the supply/demand balance (dry year annual average conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Demand side enhancements to the supply/demand balance (dry year critical/ peak conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Demand side enhancements to the supply/demand balance (dry year annual average conditions)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
New developments	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
New connections element of new development (CPs, meters)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Investment to address raw water deterioration (THM, nitrates, Crypto, pesticides, others)	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Resilience	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
SEMD	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
NEP - Investigations	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Improvements to river flows	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Metering (excluding cost of providing metering to new service connections) - meters requested by optants	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Metering (excluding cost of providing metering to new service connections) - meters introduced by companies	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Metering (excluding cost of providing metering to new service connections) - other	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 1 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 2 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 3 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 4 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 5 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 6 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 7 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 8 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 9 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
Capital expenditure purpose - WATER additional line 10 [Other categories]	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	
<b>Total enhancement capital expenditure</b>	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	

4L.1  
4L.2  
4L.3  
4L.4  
4L.5  
4L.6  
4L.7  
4L.8  
4L.9  
4L.10  
4L.11  
4L.12  
4L.13  
4L.14  
4L.15  
4L.16  
4L.17  
4L.18  
4L.19  
4L.20  
4L.21  
4L.22  
4L.23  
4L.24  
4L.25  
4L.26  
4L.27  
4L.28  
4L.29  
4L.30

Enhancement capital expenditure by purpose for the 12 months ended 31st March 20xx - wholesale wastewater

Enhancement capital expenditure by purpose	Expenditure in report year									Total	Cumulative expenditure on schemes completed in the report year									Total
	Network+ Sewage Collection			Network+ Sewage Treatment		Sludge					Network+ Sewage Collection			Network+ Sewage Treatment		Sludge				
	Foul	Surface water drainage	Highway drainage	Sewage treatment and disposal	Sludge liquor treatment	Sludge Transport	Sludge Treatment	Sludge Disposal	Foul		Surface water drainage	Highway drainage	Sewage treatment and disposal	Sludge liquor treatment	Sludge Transport	Sludge Treatment	Sludge Disposal			
First time sewerage (s101A)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.1		
Sludge enhancement (quality)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.2		
Sludge enhancement (growth)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.3		
NEP - Conservation drivers	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.4		
NEP - Eels Regulations (measures at outlets)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.5		
NEP - Event Duration Monitoring at intermittent discharges	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.6		
NEP - Flow monitoring at sewage treatment works	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.7		
NEP - Monitoring of pass forward flows at CSOs	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.8		
NEP - Schemes to increase flow to full treatment	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.9		
NEP - Schemes to increase storm tank capacity	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.10		
NEP - Storage schemes to reduce spill frequency at CSOs, storm tanks, etc	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.11		
NEP - Chemicals monitoring/ investigations/ options appraisals	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.12		
NEP - National phosphorus removal technology investigations	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.13		
NEP - Groundwater schemes	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.14		
NEP - Investigations	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.15		
NEP - Nutrients (N removal)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.16		
NEP - Nutrients (P removal at activated sludge STWs)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.17		
NEP - Nutrients (P removal at filter bed STWs)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.18		
NEP - Reduction of sanitary parameters	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.19		
NEP - UV disinfection (or similar)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.20		
NEP - Discharge relocation	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.21		
NEP - Flow 1 schemes	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.22		
Odour	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.23		
New development and growth	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.24		
Growth at sewage treatment works (excluding sludge treatment)	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.25		
Resilience	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.26		
SEMD	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.27		
Reduce flooding risk for properties	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.28		
Capital expenditure purpose - WASTEWATER additional line 1 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.29		
Capital expenditure purpose - WASTEWATER additional line 2 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.30		
Capital expenditure purpose - WASTEWATER additional line 3 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.31		
Capital expenditure purpose - WASTEWATER additional line 4 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.32		
Capital expenditure purpose - WASTEWATER additional line 5 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.33		
Capital expenditure purpose - WASTEWATER additional line 6 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.34		
Capital expenditure purpose - WASTEWATER additional line 7 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.35		
Capital expenditure purpose - WASTEWATER additional line 8 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.36		
Capital expenditure purpose - WASTEWATER additional line 9 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.37		
Capital expenditure purpose - WASTEWATER additional line 10 [Other categories]	I	I	I	I	I	I	I	I	C	I	I	I	I	I	I	I	C	4M.38		
<b>Total enhancement capital expenditure</b>	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	<b>4M.39</b>		

## Pro forma 4N

<b>Operating expenditure - Sewage treatment for the 12 months ended 31st March 20xx</b>				RAG 4 reference
	Network+	Sludge	Total	
Direct costs of STWs in size band 1	I	I	C	<b>4N.1</b>
Direct costs of STWs in size band 2	I	I	C	<b>4N.2</b>
Direct costs of STWs in size band 3	I	I	C	<b>4N.3</b>
Direct costs of STWs in size band 4	I	I	C	<b>4N.4</b>
Direct costs of STWs in size band 5	I	I	C	<b>4N.5</b>
General & support costs of STWs in size bands 1 to 5	I	I	C	<b>4N.6</b>
Direct costs of STWs in size band 6	C	I	C	<b>4N.7</b>
General & support costs of STWs in size band 6	C	I	C	<b>4N.8</b>
Service charges for STWs in size band 6	C	I	C	<b>4N.9</b>
Estimated terminal pumping costs size band 6 works	C	I	C	<b>4N.10</b>
<b>Estimated sludge costs in size band 6 works</b>	<b>C</b>	<b>I</b>	<b>C</b>	<b>4N.11</b>
<b>Total operating expenditure (excluding 3rd party services)</b>	<b>C</b>	<b>C</b>	<b>C</b>	<b>4N.12</b>

Pro forma 40

**Wholesale wastewater service - Large sewage treatment works for the 12 months ended 31 March 20xx**RAG 4  
reference

	Units	Total Non-large STW	Large STW1	Large STW2	Large STW3	.....	Large STW80	Total STW	
<b>Sewage treatment works - Explanatory variables</b>									
Works name	text					.....			40.1
Classification of treatment works	text					.....			40.2
Population equivalent of total load received	000					.....			40.3
Suspended solids consent	mg/l					.....			40.4
BOD <sub>5</sub> consent	mg/l					.....			40.5
Ammonia consent	mg/l					.....			40.6
Phosphorus consent	mg/l					.....			40.7
UV consent	mW/s/cm <sup>2</sup>					.....			40.8
Load received by STW	kgBOD <sub>5</sub> /d		C	C	C	.....	C		40.9
Flow passed to full treatment	m <sup>3</sup> /d					.....			40.10
<b>Sewage treatment works - Operating expenditure</b>									
Direct expenditure	£m					.....		C	40.11
General and support expenditure	£m					.....		C	40.12
Functional expenditure	£m	C	C	C	C	.....	C	C	40.13
Service charges	£m					.....		C	40.14
Estimated terminal pumping expenditure	£m					.....		C	40.15

Pro forma 4P

## Non-financial data for WR, WT and WD for the 12 months ended 31st March 20xx - wholesale water

RAG 4  
reference

	Units	Input	
<b>Water resources</b>			
Proportion of distribution input derived from impounding reservoirs	Propn 0 to 1		4P.1
Proportion of distribution input derived from pumped storage reservoirs	Propn 0 to 1		4P.2
Proportion of distribution input derived from river abstractions	Propn 0 to 1		4P.3
Proportion of distribution input derived from groundwater works excluding managed aquifer recharge (MAR) water supply schemes	Propn 0 to 1		4P.4
Proportion of distribution input derived from artificial recharge (AR) water supply schemes	Propn 0 to 1		4P.5
Proportion of distribution input derived from aquifer storage and recovery (ASR) water supply schemes	Propn 0 to 1		4P.6
Number of impounding reservoirs	nr		4P.7
Number of pumped storage reservoirs	nr		4P.8
Number of river abstractions	nr		4P.9
Number of groundwater works excluding managed aquifer recharge (MAR) water supply schemes	nr		4P.10
Number of artificial recharge (AR) water supply schemes	nr		4P.11
Number of aquifer storage and recovery (ASR) water supply schemes	nr		4P.12
Total number of sources	nr		4P.13
Total number of water reservoirs	nr		4P.14
Total capacity of water reservoirs	MI		4P.15
Total number of intake and source pumping stations	nr		4P.16
Total number of raw water transfer stations	nr		4P.17
Total capacity of intake and source pumping stations	kW		4P.18
Total capacity of raw water transfer pumping stations	kW		4P.19
Total length of raw water mains and conveyors	km		4P.20
Average pumping head – resources	m.hd		4P.21
Average pumping head – raw water transport	m.hd		4P.22
<b>Water treatment</b>			
Total water treated at all SW simple disinfection works	M/d		4P.23
Total water treated at all SW1 works	M/d		4P.24
Total water treated at all SW2 works	M/d		4P.25
Total water treated at all SW3 works	M/d		4P.26
Total water treated at all SW4 works	M/d		4P.27
Total water treated at all SW5 works	M/d		4P.28
Total water treated at all SW6 works	M/d		4P.29
Total water treated at all GW simple disinfection works	M/d		4P.30
Total water treated at all GW1 works	M/d		4P.31
Total water treated at all GW2 works	M/d		4P.32
Total water treated at all GW3 works	M/d		4P.33
Total water treated at all GW4 works	M/d		4P.34
Total water treated at all GW5 works	M/d		4P.35
Total water treated at all GW6 works	M/d		4P.36
Total water treated at more than one type of works	M/d		4P.37
Total number of SW simple disinfection works	nr		4P.38
Total number of SW1 works	nr		4P.39
Total number of SW2 works	nr		4P.40
Total number of SW3 works	nr		4P.41
Total number of SW4 works	nr		4P.42
Total number of SW5 works	nr		4P.43
Total number of SW6 works	nr		4P.44
Total number of GW simple disinfection works	nr		4P.45
Total number of GW1 works	nr		4P.46
Total number of GW2 works	nr		4P.47
Total number of GW3 works	nr		4P.48
Total number of GW4 works	nr		4P.49
Total number of GW5 works	nr		4P.50
Total number of GW6 works	nr		4P.51
Number of treatment works requiring remedial action because of raw water deterioration	nr		4P.52
Zonal population receiving water treated with orthophosphate	000's		4P.53
Average pumping head – treatment	m.hd		4P.54
<b>Water distribution</b>			
Total length of potable mains as at 31 March	km		4P.55
Total length of mains retined	km		4P.56
Total length of mains renewed	km		4P.57
Total length of new mains	km		4P.58
Potable water mains (<320mm)	km		4P.59
Potable water mains 320mm - 450mm	km		4P.60
Potable water mains 450mm - 610mm	km		4P.61
Potable water mains > 610mm	km		4P.62
Total length of non-potable and partially treated main for supplying customers	km		4P.63
Total length of non-potable and partially treated main for treatment	km		4P.64
Capacity of booster pumping stations	kW		4P.65
Capacity of service reservoirs	MI		4P.66
Capacity of water towers	MI		4P.67
Distribution input	M/d		4P.68
Water delivered (non-potable)	M/d		4P.69
Water delivered (potable)	M/d		4P.70
Water delivered (billed measured residential)	M/d		4P.71
Water delivered (billed measured business)	M/d		4P.72
Total leakage	M/d		4P.73
Distribution losses	M/d		4P.74
Water taken unbilled	M/d		4P.75
Number of lead communication pipes	nr		4P.76
Number of galvanised iron communication pipes	nr		4P.77
Number of other communication pipes	nr		4P.78
Number of booster pumping stations	nr		4P.79
Total number of service reservoirs	nr		4P.80
Number of water towers	nr		4P.81
Total length of mains laid or structurally refurbished pre-1880	km		4P.82
Total length of mains laid or structurally refurbished between 1881 and 1900	km		4P.83
Total length of mains laid or structurally refurbished between 1901 and 1920	km		4P.84
Total length of mains laid or structurally refurbished between 1921 and 1940	km		4P.85
Total length of mains laid or structurally refurbished between 1941 and 1960	km		4P.86
Total length of mains laid or structurally refurbished between 1961 and 1980	km		4P.87
Total length of mains laid or structurally refurbished between 1981 and 2000	km		4P.88
Total length of mains laid or structurally refurbished post 2001	nr		4P.89
Average pumping head – distribution	m.hd		4P.90
<b>Band Disclosure (nr)</b>			
WTWs in size band 1	nr		4P.91
WTWs in size band 2	nr		4P.92
WTWs in size band 3	nr		4P.93
WTWs in size band 4	nr		4P.94
WTWs in size band 5	nr		4P.95
WTWs in size band 6	nr		4P.96
WTWs in size band 7	nr		4P.97
WTWs in size band 8	nr		4P.98
<b>Band Disclosure (%)</b>			
Proportion of Total DI band 1	%		4P.99
Proportion of Total DI band 2	%		4P.100
Proportion of Total DI band 3	%		4P.101
Proportion of Total DI band 4	%		4P.102
Proportion of Total DI band 5	%		4P.103
Proportion of Total DI band 6	%		4P.104
Proportion of Total DI band 7	%		4P.105
Proportion of Total DI band 8	%		4P.106

## Pro forma 4Q

### Non-financial data - Properties, population and other for the 12 months ended 31st March 20xx - wholesale water

RAG 4  
reference

	Units	Input	
<b>Properties and population</b>			
Residential properties billed for measured water (external meter)	000s	I	4Q.1
Residential properties billed for measured water (not external meter)	000s	I	4Q.2
Business properties billed measured water	000s	I	4Q.3
Residential properties billed for unmeasured water	000s	I	4Q.4
Business properties billed unmeasured water	000s	I	4Q.5
Total business connected properties at year end	000s	I	4Q.6
Total residential connected properties at year end	000s	I	4Q.7
<b>Total connected properties at year end</b>	<b>000s</b>	<b>I</b>	<b>4Q.8</b>
Number of residential meters renewed	000s	I	4Q.9
Number of business meters renewed	000s	I	4Q.10
Number of meters installed at request of optants	000s	I	4Q.11
Number of selective meters installed	000s	I	4Q.12
Total number of new business connections	000s	I	4Q.13
Total number of new residential connections	000s	I	4Q.14
Total population served	000s	I	4Q.15
Number of business meters (billed properties)	000s	I	4Q.16
Number of residential meters (billed properties)	000s	I	4Q.17
Company area	km <sup>2</sup>	I	4Q.18
<b>Other</b>			
Number of lead communication pipes replaced for water quality	nr	I	4Q.19
Total supply side enhancements to the supply demand balance (dry year critical/ peak conditions)	MI/d	I	4Q.20
Total supply side enhancements to the supply demand balance (dry year annual average conditions)	MI/d	I	4Q.21
Total demand side enhancements to the supply demand balance (dry year critical/ peak conditions)	MI/d	I	4Q.22
Total demand side enhancements to the supply demand balance (dry year annual average conditions)	MI/d	I	4Q.23
Energy consumption - network plus	kWh	I	4Q.24
Energy consumption - water resources	kWh	I	4Q.25
Energy consumption - wholesale	kWh	C	4Q.26
Peak factor	%	I	4Q.27
Mean zonal compliance	%	I	4Q.28
Volume of leakage above or below the sustainable economic level	MI/d	I	4Q.29

## Pro forma 4R

**Non-financial data - Wastewater network and sludge for the 12 months ended 31st  
March 20xx - wholesale wastewater**
RAG 4  
reference

	Units	Input	
<b>Wastewater network</b>			
Connectable properties served by s101A schemes completed in the report year	nr	I	4R.1
Number of s101A schemes completed in the report year	nr	I	4R.2
Total pumping station capacity	kW	I	4R.3
Number of network pumping stations	nr	I	4R.4
Total number of sewer blockages	nr	I	4R.5
Total number of gravity sewer collapses	nr	I	4R.6
Total number of sewer rising main bursts/ collapses	nr	I	4R.7
Number of combined sewer overflows	nr	I	4R.8
Number of emergency overflows	nr	I	4R.9
Number of settled storm overflows	nr	I	4R.10
Sewer age profile (constructed post 2001)	km	I	4R.11
Volume of trade effluent	MI/yr	I	4R.12
Volume of wastewater receiving treatment at sewage treatment works	MI/yr	I	4R.13
Length of gravity sewers rehabilitated	km	I	4R.14
Length of rising mains replaced or structurally refurbished	km	I	4R.15
Length of foul (only) public sewers	km	I	4R.16
Length of surface water (only) public sewers	km	I	4R.17
Length of combined public sewers	km	I	4R.18
Length of rising mains	km	I	4R.19
Length of other wastewater network pipework	km	I	4R.20
Total length of "legacy" public sewers as at 31 March	km	I	4R.21
Length of formerly private sewers and lateral drains (s105A sewers)	km	I	4R.22
<b>Sludge</b>			
Total sewage sludge produced, treated by incumbents	ttds/ year	I	4R.23
Total sewage sludge produced, treated by 3rd party sludge service provider	ttds/ year	I	4R.24
Total sewage sludge produced	ttds/ year	C	4R.25
Percentage of sludge produced and treated at a site of STW and STC co-location	%	C	4R.26
Total sewage sludge disposed by incumbents	ttds/ year	I	4R.27
Total sewage sludge disposed by 3rd party sludge service provider	ttds/ year	I	4R.28
Total sewage sludge disposed	ttds/ year	C	4R.29
Total measure of intersiting 'work' done by pipeline	ttds*km/year	I	4R.30
Total measure of intersiting 'work' done by tanker	ttds*km/year	I	4R.31
Total measure of intersiting 'work' done by truck	ttds*km/year	I	4R.32
Total measure of intersiting 'work' done (all forms of transportation)	ttds*km/year	C	4R.33
Total measure of intersiting 'work' done by tanker (by volume transported)	m <sup>3</sup> *km/yr	I	4R.34
Total measure of 'work' done in sludge disposal operations by pipeline	ttds*km/year	I	4R.35
Total measure of 'work' done in sludge disposal operations by tanker	ttds*km/year	I	4R.36
Total measure of 'work' done in sludge disposal operations by truck	ttds*km/year	I	4R.37
Total measure of 'work' done in sludge disposal operations (all forms of transportation)	ttds*km/year	C	4R.38
Total measure of 'work' done by tanker in sludge disposal operations (by volume transported)	m <sup>3</sup> *km/yr	I	4R.39
Chemical P sludge as % of sludge produced at STWs	%	I	4R.40

Pro forma 4S

**Non-financial data - Sewage treatment for the 12 months ended 31st March 20xx - wholesale wastewater**

RAG 4 reference

	Units	Treatment categories							Treatment works consents																								
		Primary	Secondary		Tertiary				Total	Phosphorus					BOD <sub>5</sub>					Ammonia													
			Activated Sludge	Biological	A1	A2	B1	B2		<=0.5mg/l	>0.5 to <=1mg/l	>1mg/l	No permit	Total	<=7mg/l	>7 to <=10mg/l	>10 to <=20mg/l	>20mg/l	No permit	Total	<=1mg/l	>1 to <=3mg/l	>3 to <=10mg/l		>10mg/l	No permit	Total						
<b>Load received at sewage treatment works in 20xx-xx</b>																																	
Load received by STWs in size band 1	kg BOD <sub>5</sub> /day								C										C													C	4S.1
Load received by STWs in size band 2	kg BOD <sub>5</sub> /day								C										C													C	4S.2
Load received by STWs in size band 3	kg BOD <sub>5</sub> /day								C										C													C	4S.3
Load received by STWs in size band 4	kg BOD <sub>5</sub> /day								C										C													C	4S.4
Load received by STWs in size band 5	kg BOD <sub>5</sub> /day								C										C													C	4S.5
Load received by STWs above size band 5	kg BOD <sub>5</sub> /day								C										C													C	4S.6
Total load received	kg BOD <sub>5</sub> /day	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	4S.7
Load received from trade effluent customers at treatment works	kg BOD <sub>5</sub> /day																																4S.8
<b>Number of sewage treatment works at 31 March 20xx</b>																																	
STWs in size band 1	nr								C										C													C	4S.9
STWs in size band 2	nr								C										C													C	4S.10
STWs in size band 3	nr								C										C													C	4S.11
STWs in size band 4	nr								C										C													C	4S.12
STWs in size band 5	nr								C										C													C	4S.13
STWs above size band 5	nr								C										C													C	4S.14
Total number of works	nr	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	C	4S.15
<b>Population equivalent</b>	Units	Input 20XX																															
Current population equivalent served by STWs	000s																										4S.16						
Current population equivalent served by discharge relocation schemes	000s																										4S.17						
Current population equivalent served by filter bed STWs with tightened/new P consents	000s																										4S.18						
Current population equivalent served by activated sludge STWs with tightened/new P consents	000s																										4S.19						
Current population equivalent served by groundwater protection schemes	000s																										4S.20						
Current population equivalent served by STWs with a Flow1 driver scheme	000s																										4S.21						
Current population equivalent served by STWs with tightened/new N consents	000s																										4S.22						
Current population equivalent served by STWs with tightened/new sanitary parameter consents	000s																										4S.23						
Current population equivalent served by STWs with tightened/new UV consents	000s																										4S.24						
Population equivalent treatment capacity enhancement	000s																										4S.25						



## Pro forma 4T

**Non-financial data - Sludge treatment for the 12 months ended 31st  
March 20xx - wholesale wastewater**
RAG 4  
reference

	Units	By incumbent	by 3rd party sludge service providers	
<b>Sludge treatment process</b>				
% Sludge - untreated	%	I	I	<b>4T.1</b>
% Sludge treatment process - raw sludge liming	%	I	I	<b>4T.2</b>
% Sludge treatment process - conventional AD	%	I	I	<b>4T.3</b>
% Sludge treatment process - advanced AD	%	I	I	<b>4T.4</b>
% Sludge treatment process - incineration of raw sludge	%	I	I	<b>4T.5</b>
% Sludge treatment process - incineration of digested sludge	%	I	I	<b>4T.6</b>
% Sludge treatment process - phyto-conditioning/composting	%	I	I	<b>4T.7</b>
% Sludge treatment process - other (specify)	%	I	I	<b>4T.8</b>
% Sludge treatment process - Total	%	C	C	<b>4T.9</b>
<b>(Un-incinerated) sludge disposal route</b>				
% Sludge disposal route - landfill, raw	%	I	I	<b>4T.10</b>
% Sludge disposal route - landfill, partly treated	%	I	I	<b>4T.11</b>
% Sludge disposal route - land restoration/ reclamation	%	I	I	<b>4T.12</b>
% Sludge disposal route - sludge recycled to farmland	%	I	I	<b>4T.13</b>
% Sludge disposal route - other (specify)	%	I	I	<b>4T.14</b>
% Sludge disposal route - Total	%	C	C	<b>4T.15</b>

## Pro forma 4U

RAG 4  
reference
**Non-financial data - Properties, population and other for the 12 months ended 31st March  
20xx - wholesale wastewater**

	Units	Input	
<b>Properties and population</b>			
Residential properties connected during the year	000s	I	4U.1
Business properties connected during the year	000s	I	4U.2
Residential properties billed unmeasured sewerage	000s	I	4U.3
Residential properties billed measured sewerage	000s	I	4U.4
Residential properties billed for sewerage	000s	C	4U.5
Business properties billed unmeasured sewerage	000s	I	4U.6
Business properties billed measured sewerage	000s	I	4U.7
Business properties billed for sewerage	000s	C	4U.8
Void properties	000s	I	4U.9
Number of properties	000s	C	4U.10
Resident population	000s	I	4U.11
Non-resident population	000s	I	4U.12
<b>Other</b>			
Energy consumption - network plus	MWh	I	4U.13
Energy consumption - sludge	MWh	I	4U.14
Energy consumption - wholesale	MWh	C	4U.15
Population resident in National Parks, SSSIs and Areas of Outstanding Natural Beauty (AONBs)	000	I	4U.16
Total sewerage catchment area	km <sup>2</sup>	I	4U.17
Designated bathing waters	nr	I	4U.18
Number of intermittent discharge sites with event duration monitoring	nr	I	4U.19
Number of monitors for flow monitoring at STWs	nr	I	4U.20
Number of odour related complaints	nr	I	4U.21
Volume of storage provided at CSOs, storm tanks, etc to meet spill frequency requirements	m <sup>3</sup>	I	4U.22
Total volume of network storage	m <sup>3</sup>	I	4U.23

## Pro forma 4V

Operating cost analysis for the 12 months ended 31 March 20xx - water resources								RAG 4 reference
	Impounding Reservoir	Pumped Storage	River Abstractions	Groundwater, excluding MAR water supply schemes	Artificial Recharge (AR) water supply schemes	Aquifer Storage and Recovery (ASR) water supply schemes	Total	
Power	I	I	I	I	I	I	C	4V.1
Income treated as negative expenditure	I	I	I	I	I	I	C	4V.2
Local authority and Cumulo rates	I	I	I	I	I	I	C	4V.3
Other direct operating expenditure	I	I	I	I	I	I	C	4V.4
Other indirect operating expenditure	I	I	I	I	I	I	C	4V.5
Total operating expenditure (excluding 3rd party)	C	C	C	C	C	C	C	4V.6
Depreciation	I	I	I	I	I	I	C	4V.7
Total operating costs (excluding 3rd party)	C	C	C	C	C	C	C	4V.8

## Other expenditure for the 12 months ended 31 March 20xx wholesale water

Item	Water resources	Raw water distribution	Water treatment	Treated water distribution	Total	
Employment costs - directly allocated		I	I	I	C	4V.9
Employment costs - indirectly allocated		I	I	I	C	4V.10
Number FTEs consistent with 4V.9 above		I	I	I	C	4V.11
Number FTEs consistent with 4V.10 above		I	I	I	C	4V.12
Costs associated with Traffic Management Act		I	I	I	C	4V.13
<b>Service Charges</b>						
Canal & River Trust abstraction charges/ discharge consents		I			C	4V.14
Environment Agency abstraction charges/ discharge consents		I			C	4V.15
Other abstraction charges/ discharge consents		I			C	4V.16
Statutory water softening		I	I	I	C	4V.17

## Pro forma 4W

**Operating cost analysis for the 12 months ended 31 March 20xx - sludge treatment**RAG 4  
reference

	Untreated Sludge	Raw Sludge liming	Conventional AD	Incineration of raw sludge	Incineration of digested Sludge	Photo- conditioning / composting	Other	
<b>Sludge treatment type</b>								
Power	I	I	I	I	I	I	I	4W.1
Income treated as negative expenditure	I	I	I	I	I	I	I	4W.2
Local authority and Cumulo rates	I	I	I	I	I	I	I	4W.3
Other direct operating expenditure	I	I	I	I	I	I	I	4W.4
Other indirect operating expenditure	I	I	I	I	I	I	I	4W.5
Total operating expenditure (excluding 3rd party)	C	C	C	C	C	C	C	4W.6
Depreciation	I	I	I	I	I	I	I	4W.7
Total operating costs (excluding 3rd party)	C	C	C	C	C	C	C	4W.8
<b>Sludge disposal route</b>								
Power	I	I	I	I	I	I	I	4W.9
Income treated as negative expenditure	I	I	I	I	I	I	I	4W.10
Local authority and Cumulo rates	I	I	I	I	I	I	I	4W.11
Other direct operating expenditure	I	I	I	I	I	I	I	4W.12
Other indirect operating expenditure	I	I	I	I	I	I	I	4W.13
Total operating expenditure (excluding 3rd party)	I	I	I	I	I	I	I	4W.14
Depreciation	I	I	I	I	I	I	I	4W.15
Total operating costs (excluding 3rd party)	C	C	C	C	C	C	C	4W.16

**Other expenditure for the 12 months ended 31 March 20xx wholesale wastewater**

Item		Network Plus Sewage Collection	Network Plus Sewage Treatment	Sludge	Total	
Employment costs - directly allocated		I	I	I	C	4W.17
Employment costs - indirectly allocated		I	I	I	C	4W.18
Number FTEs consistent with line 4W.17		I	I	I	C	4W.19
Number FTEs consistent with 4W.18 above		I	I	I	C	4W.20
Costs associated with Traffic Management Act		I	I	I	C	4W.21
Costs associated with Industrial Emissions Directive		I	I	I	C	4W.22
<b>Service Charges</b>						
Canal & River Trust discharge consents		I	I	I	C	4W.23
Environment Agency discharge consents		I	I	I	C	4W.24
Other discharge charges / permits		I	I	I	C	4W.25

## Pro forma S1

**Small Company Return - Analysis of turnover and operating costs**RAG 4  
reference

	Current year			Prior year			
	Water	Wastewater	Total	Water	Wastewater	Total	
<b>TURNOVER</b>							
Unmeasured							
- household	I	I	C	I	I	C	<b>S1.1</b>
- non-household	I	I	C	I	I	C	<b>S1.2</b>
Measured							
- household	I	I	C	I	I	C	<b>S1.3</b>
- non-household	I	I	C	I	I	C	<b>S1.4</b>
Other	I	I	C	I	I	C	<b>S1.5</b>
Total turnover	C	C	C	C	C	C	<b>S1.6</b>
<b>RETAIL OPERATING COSTS</b>							
Customer services	I	I	C	I	I	C	<b>S1.7</b>
Doubtful debts	I	I	C	I	I	C	<b>S1.8</b>
Other operating costs	I	I	C	I	I	C	<b>S1.9</b>
<b>WHOLESALE OPERATING COSTS</b>							
Power	I	I	C	I	I	C	<b>S1.10</b>
Service charges/ discharge consents	I	I	C	I	I	C	<b>S1.11</b>
Bulk Supply/Bulk discharge	I	I	C	I	I	C	<b>S1.12</b>
Other operating costs	I	I	C	I	I	C	<b>S1.13</b>
Local authority rates	I	I	C	I	I	C	<b>S1.14</b>
Total operating costs	C	C	C	C	C	C	<b>S1.15</b>
<b>DEPRECIATION</b>							
Depreciation - retail	I	I	C	I	I	C	<b>S1.16</b>
Depreciation - wholesale	I	I	C	I	I	C	<b>S1.17</b>
Total Depreciation	C	C	C	C	C	C	<b>S1.18</b>
Total operating profit	C	C	C	C	C	C	<b>S1.19</b>

Pro forma S2

**Small Company Return - Number of connections and site consumption**

RAG 4  
reference

S2.1 to S2.5

	Site name	Nr. of household properties connected (000)	Nr. of non-household properties connected (000)	Annual site consumption - households (Ml/yr)		Annual site consumption - non-households (Ml/yr)	
				Water	Wastewater	Water	Wastewater
<b>Total</b>							