

July 2022

Creating tomorrow, together: Consulting
on our methodology for PR24

PR24 submission table guidance – section 8: Developer services

About this document

This document presents supporting definitions, guidance and commentary requirements related to developer services PR24 business plan tables.

1.1.1 Version control

Version	Date published	Description
V1	7/7/2022	Draft methodology
V2		
V3		

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2. Summary purpose of the data tables

What data are we collecting?

These tables relate to developer services and include:

- DS1 – analysis of grants and contributions – water resources, water network+ and wastewater network plus.
- DS2 – network reinforcement costs.
- DS3 – infrastructure charge reconciliation.
- DS4 – developer services expenditure – water network+
- DS5 – developer services expenditure – wastewater network+
- DS6 – expenditure on non-price control diversions
- DS7 – developer services – new connections, properties and mains
- DS8 – nutrient neutrality
- DS9 – network reinforcement drivers – potable mains, sewers, pumping stations and pumping capacity
- DS10 – developer services - wholesale water site-specific developer services unit cost information

Why are we collecting the data?

To inform our approach to regulating developer services at PR24, including:

- cost assessment;
- potential revenue reconciliation mechanisms;
- to understand the volume and type of developer services activity water and wastewater companies expect to deliver in the 2025-2030 period, and the state of competition in developer services; and
- to calculate the proportion of allowed revenue to be recovered from water customer bills.

How is the data aligned with the annual performance report (APR)?

- DS1 is similar to Table 2E in the APR. But we have made some amendments to reflect our PR24 draft methodology proposals.
- DS2 is aligned with Table 2J in the APR.
- DS3 is aligned with Table 2k in the APR.
- DS4 is similar to Table 4N in the APR. But we have made some amendments to reflect our PR24 draft methodology proposals.
- DS5 is similar to Table 4O. But we have made some amendments to reflect our PR24 draft methodology proposals.
- DS6 is similar to Table 4P in the APR.

- DS7 is aligned to Table 4Q in the APR.
- DS8, DS9 and DS10 are not currently included in the APR. But companies were asked to provide historical outturn data requested in DS9 as part of the [network reinforcement May 2022 data request](#).

3. General guidance

These business plan tables accompany our draft methodology proposals for developer services and related issues.

Site-specific developer services relate to the work on, or provision of, water or sewerage structures or facilities located on a development as well as work to provide and connect a requested main, sewer, communication pipe or lateral drain on, to or in the immediate vicinity of, the development. It also includes any diversionary work required on the development site (ie s185 diversions). It does not refer to costs or work required as part of network reinforcement.

Network reinforcement refers to work other than site-specific developer services work to provide or modify:

- water mains and such tanks, service reservoirs, and pumping stations; and
- sewers, pumping stations and storage facilities.

Price base and Indexation

The base year for the business plan is 2022-23.

The price base for financial cost information is base year prices indexed using the financial year average Consumer Price Index (including housing costs) ie 2022-23 prices FYA (CPIH deflated).

4. DS1 – Analysis of ‘grants and contributions’ – water resources, water network plus and wastewater network plus

Table DS1 line definitions

Line	Title	Definition	RAG 4.10 line reference
DS1.1	Contributions (price control)	Contributions received from organisations towards the construction of water specific capital projects which are included in the price control.	N/A
DS1.2	Price control grants and contributions	Equal to DS1.1.	N/A
DS1.3	Diversions - NRSWA	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under the New Roads and Streets Works Act 1991.	2E.4
DS1.4	Diversions – other non-price control	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under a statutory provision except a provision of the Water Industry Act 1991 or a provision of the New Roads and Streets Works Act 1991.	2E.5
DS1.5	Other contributions (non-price control)	Other contributions received from organisations towards the construction of water specific capital projects which were not included in the price control.	2E.6
DS1.6	Total grants and contributions	The sum of lines DS1.2 to DS1.5.	2E.7
DS1.7	Value of adopted assets	The fair value of any adopted water resource assets.	2E.8
DS1.8	Infrastructure charge receipts – new connections	Infrastructure charges received in the year for new connections. This reflects a contribution to the costs of enhancing the local water network. This includes infrastructure charges collected by new appointees and passed through to incumbents.	2E.10
DS1.9	Other contributions (price control)	Other contributions received from organisations towards the construction of water specific capital projects which are included in the price control.	2E.13
DS1.10	Price control grants and contributions before the deduction of income offset	The sum of lines DS1.8 to DS1.9.	2E.14
DS1.11	Income offset	Income offset discounts applied to grants and contributions for water network plus. Should be entered as a positive number. Only applies up to 2024-25 for English water companies.	2E.15
DS1.12	Price control grants and contributions after the deduction of income offset	Line DS1.10 minus DS1.11.	2E.16

Line	Title	Definition	RAG 4.10 line reference
DS1.13	Connection charges - developments ≤ 25 properties	Contributions received from developers for service connection charges for installing a new service pipe and meter. Only include contributions attributable to developments expected to be of less than or equal to 25 properties on completion.	N/A
DS1.14	Requisitioned mains - developments ≤ 25 properties	Contributions received from developers to requisition a new water main. Only include contributions attributable to developments expected to be of less than or equal to 25 properties on completion.	N/A
DS1.15	Diversions – s185 - developments ≤ 25 properties	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under section 185 of the Water Industry Act 1991. Only include contributions attributable to developments expected to be of less than or equal to 25 properties on completion.	N/A
DS1.16	Connection charges - developments ≥ 26 properties	Contributions received from developer for service connection charges for installing a new service pipe and meter. Only include contributions attributable to developments expected to be of more than or equal to 26 properties on completion.	N/A
DS1.17	Requisitioned mains - developments ≥ 26 properties	Contributions received from developers to requisition a new water main. Only include contributions attributable to developments expected to be of more than or equal to 26 properties on completion.	N/A
DS1.18	Diversions – s185 - developments ≥ 26 properties	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under section 185 of the Water Industry Act 1991. Only include contributions attributable to developments expected to be of more than or equal to 26 properties on completion.	N/A
DS1.19	Diversions - NRSWA	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under the New Roads and Streets Works Act 1991.	2E.17
DS1.20	Diversions – other non-price control	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under a statutory provision except a provision of the Water Industry Act 1991 or a provision of the New Roads and Streets Works Act 1991.	2E.18
DS1.21	Other contributions (non-price control)	Other contributions received from organisations towards the construction of water specific capital projects which were not included in the price control.	2E.19
DS1.22	Total grants and contributions	The sum of lines DS1.12 to DS1.21.	N/A
DS1.23	Value of adopted assets	The fair value of any adopted water network plus assets	2E.21
DS1.24	Infrastructure charge receipts – new connections	Infrastructure charges received in the year for new connections. This reflects a contribution to the costs of enhancing the local sewerage network. This includes infrastructure charges collected by new appointees and passed through to incumbents.	2E.23

Line	Title	Definition	RAG 4.10 line reference
DS1.25	Other contributions (price control)	Other contributions received from organisations towards the construction of specific wastewater capital projects which were included in the price control (if any).	2E.25
DS1.26	Price control grants and contributions before the deduction of income offset	The sum of lines DS1.24 to DS1.25.	2E.26
DS1.27	Income offset	Income offset discounts applied to grants and contributions for wastewater network plus. Should be entered as a positive number.	2E.27
DS1.28	Price control grants and contributions after the deduction of income offset	Line DS1.26 minus line DS1.27.	2E.28
DS1.29	Receipts for on-site work	Contributions received from developers for on-site work. This includes contributions received to requisition a new sewer; for connection to a public sewer; and 'inspection and supervision fees' (2.5% of construction costs based on WRC 'Sewers for adoption').	N/A
DS1.30	Diversions – s185	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under section 185 of the Water Industry Act 1991.	N/A
DS1.31	Diversions - NRSWA	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under the New Roads and Streets Works Act 1991.	2E.29
DS1.32	Diversions – other non-price control	Contributions received in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under a statutory provision except a provision of the Water Industry Act 1991 or a provision of the New Roads and Streets Works Act 1991.	2E.30
DS1.33	Other contributions (non-price control)	Other contributions received from organisations towards the construction of specific wastewater capital projects which were not included in the price control.	2E.31
DS1.34	Total grants and contributions	The sum of lines DS1.28 DS1.33.	N/A
DS1.35	Value of adopted assets	The fair value of any adopted wastewater network plus assets.	2E.33
DS1.36	Brought forward	Total value of capitalised grants and contributions brought forward as at 1 April.	2E.34
DS1.37	Capitalised in year	Total value of grants and contributions capitalised in the year. Water resources, copied from DS1.6 column 2 Water N+, copied from DS1.22 column 2 Wastewater N+, copied from DS1.34 column 2	2E.35
DS1.38	Amortisation (in income statement)	Total value of amortisation released to the income statement in the year. Input as a negative number.	2E.36

Line	Title	Definition	RAG 4.10 line reference
DS1.39	Carried forward	Total value of capitalised grants and contributions carried forward as at 31 March. This should represent the wholesale element of RR3.26.	2E.37

DS1 Additional guidance

Where the term ‘capitalised’ is used, this refers to a contribution which is initially recognised on the statement of financial position before being amortised over multiple accounting periods in the income statement.

DS1 Commentary requirement

Companies should include the following commentary:

- An explanation of any assumptions made to complete the table, and an indication of the confidence in the data provided. Particularly for lines DS1.13 to DS1.18.
- An explanation of what services / activities are included in lines DS1.1, DS1.5, DS1.9, DS1.21, DS1.25, and DS1.33 (if any).
- An explanation of how you have ensured your forecast developer services revenue align with your developer services charges.
- An explanation of any large differences in site-specific developer services revenue in DS1 (DS1.13, DS1.14, DS1.15, DS1.16, DS1.17, DS1.18, DS1.29, DS1.30) and site-specific developer services costs in DS4 and DS5.

5. DS2 – Network reinforcement costs

Table DS2 line definitions

Line	Title	Definition	RAG 4.10 line reference
DS2.1	Distribution and trunk mains	Capital expenditure on new or upsized distribution and trunk mains as defined in DS4, excluding third party capex	2J.1
DS2.2	Pumping and storage facilities	Capital expenditure on new or upgrading of pumps and the installation of small service reservoirs or towers as defined in DS4 and excluding third party capex	2J.2
DS2.3	Other	Any other capital expenditure defined DS4 but not included in DS2.1 and DS2.2	2J.3
DS2.4	Total	The sum of lines DS2.1 to DS2.3	2J.4
DS2.5	Foul and combined systems	Capital expenditure on new or upsized public foul and combined sewers defined in DS5 and excluding third party capex	2J.5
DS2.6	Surface water only systems	Capital expenditure on new or upsized surface water only public sewers defined in DS5 and excluding third party capex	2J.6
DS2.7	Pumping and storage facilities	Capital expenditure on construction of new booster stations and pumps and installation of storage tanks defined in DS5 and excluding third party capex.	2J.7
DS2.8	Other	Any other capital expenditure defined in DS5 but not included in DS2.5–DS2.7.	2J.8
DS2.9	Total	The sum of lines DS2.5 to DS2.8	2J.9

DS2 Additional guidance

Please ensure DS2.4 aligns with capex reported in DS4.10, and DS2.9 aligns with DS5.11.

All definitions are aligned with Table 2J in the APR.

DS2 Commentary requirement

Companies should explain any material year-on-year variations in network reinforcement costs.

6. DS3 – Infrastructure charges reconciliation

Table DS3 line definitions

Line	Title	Definition	RAG 4.10 line reference
DS3.1	Infrastructure charges	Value of grants and contributions receivable, as recorded in table DS1, lines DS1.8 (water) and DS1.24 (wastewater) 'total' column.	2K.1
DS3.2	Discounts applied to infrastructure charges	The value of the discounts applied to infrastructure charges E.g. for developments where properties are fitted with water efficient fittings.	2K.2
DS3.3	Gross Infrastructure charges	Value of grants and contributions receivable before any discounts are applied. Calculated as the sum of lines DS3.1 and DS3.2.	2K.3
DS3.4	Variance brought forward	Variance reported in DS3.7 in the previous reporting year.	2K.4
DS3.5	Revenue	Water: Equal to DS3.1 (column 1) Wastewater: Equal to DS3.1 (column 2)	2K.5
DS3.6	Costs	Water: Equal to DS2.4 (column 1) x (-1) Wastewater: Equal to DS2.9 (column 1) x (-1)	2K.6
DS3.7	Variance carried forward	The sum of lines DS3.4 to DS3.6	2K.7

DS3 Additional guidance

Not applicable.

DS3 Commentary requirement

Companies should explain any material variations between network reinforcement costs and infrastructure charge receipts.

7. DS4 – Developer services expenditure – water resources and water network+

Table DS4 line definitions

Line	Title	Definition	RAG 4.10 line reference
Site-specific developer services - developments ≤ 25 properties			
DS4.1	New connections	Expenditure related to the connection of a new property (including the cost of a meter, communication pipe and boundary stop tap valve). Only include costs attributable to developments expected to be of less than or equal to 25 properties on completion. Expenditure reported in this line should be the same categories of expenditure that was used to calculate connection charges for English companies as reported in DS1.13.	N/A
DS4.2	Requisition mains	Expenditure related to the provision of new requisition mains (eg the cost of work to lay new mains on-site and to connect to the existing network in the immediate vicinity of the development). Only include costs attributable to developments expected to be of less than or equal to 25 properties on completion. Expenditure reported in this line should be the same categories of expenditure that was used to calculate requisition charges for English companies as reported in DS1.14.	N/A
DS4.3	s185 diversions	Expenditure related to the diversion of mains under the provision of section 185 of the Water Industry Act 1991. Only include costs attributable to developments expected to be of less than or equal to 25 properties on completion. Expenditure reported in this line should be the same categories of expenditure that was used to calculate diversion charges for English companies as reported in DS1.15.	N/A
DS4.4	Other site-specific developer services activities	Expenditure related to other site-specific activities provided to developers that is not included in lines DS4.1 to DS4.3. Only include costs attributable to developments expected to be of less than or equal to 25 properties on completion. Please explain what activities you have included in this line in accompanying commentary, and where the accompanying revenue has been reported in DS1.	N/A
Site-specific developer services - developments ≥ 26 properties			
DS4.5	New connections	Expenditure related to the connection of a new property (including the cost of a meter, communication pipe and boundary stop tap valve). Only include costs attributable to developments expected to be of more than or equal to 26 properties on completion. Expenditure reported in this line should be the same categories of expenditure that was used to calculate connection charges for English companies as reported in DS1.16.	N/A
DS4.6	Requisition mains	Expenditure related to the provision of new requisition mains (eg the cost of work to lay new mains on-site and to connect to the existing network in the immediate vicinity of the development). Only include costs attributable to developments expected to be of more than or equal to 26 properties on completion.	N/A

		Expenditure reported in this line should be the same categories of expenditure that was used to calculate requisition charges for English companies as reported in DS1.17.	
DS4.7	s185 diversions	Expenditure related to the diversion of mains under the provision of section 185 of the Water Industry Act 1991. Only include costs attributable to developments expected to be of more than or equal to 26 properties on completion. Expenditure reported in this line should be the same categories of expenditure that was used to calculate diversion charges for English companies as reported in DS1.18.	N/A
DS4.8	Other site-specific developer services activities	Expenditure related to other site-specific activities provided to developers that is not included in lines DS4.1 to DS4.3. Only include costs attributable to developments expected to be of more than or equal to 26 properties on completion. Please explain what activities you have included in this line in accompanying commentary, and where the accompanying revenue has been reported in DS1.	N/A
Network reinforcement costs			
DS4.9	Infrastructure network reinforcement	Expenditure related to the provision or upgrading of network assets (both above and below ground) such as water mains, tanks, service reservoirs, to provide for new customers with no net deterioration of existing levels of service. This expenditure relates solely to network reinforcement works that are needed on the existing and new network assets beyond the nearest practicable point where the connection to the network has been, or will be, made. Expenditure reported in this line should be the same categories of expenditure that was used to calculate infrastructure charges for English companies as reported in DS1.8.	4N.3
Total developer services expenditure			
DS4.10	Total developer services expenditure	The sum of lines DS4.1 to DS4.9. DS4.10 column 1 (capex) should equal CW1.10 DS4.10 column 2 (opex) should equal CW1.3	4N.6

DS4 Additional guidance

DS4 is similar to Table 4N in the APR. But we have made some amendments to reflect our PR24 draft methodology proposals. For example, we ask for site-specific developer services expenditure to be broken down by development size (developments of 25 properties and less, and developments of 26 properties and more).

DS4 Commentary requirement

Companies should include the following commentary:

- An explanation of any assumptions made to complete the table, and an indication of the confidence in the data provided.

- An explanation of what services / activities are included in lines DS4.4 and DS4.8 (if any).
- An explanation of how you have ensured your forecast developer services costs align with your developer services charges.
- An explanation of any material year-on-year variations in developer services costs.

8. DS5 – Developer services expenditure – wastewater network+

Table DS5 line definitions

Line	Title	Definition	RAG 4.10 line reference
Site-specific developer services			
DS5.1, DS5.6	New connections	Expenditure related to the connection of new properties to the existing sewer network in the immediate vicinity of the development (eg cost of laying lateral drains and new requisition sewers). Expenditure reported in this line should be the same categories of expenditure that was used to calculate a water or sewerage undertaker's receipts for on-site work for English companies as reported DS1.29.	40.1, 40.7
DS5.2, DS5.7	Requisition sewers	Expenditure related to the provision of new requisition sewer (eg the cost of work to lay new sewer on-site and to connect to the existing network in the immediate vicinity of the development). Expenditure reported in this line should be the same categories of expenditure that was used to calculate a water or sewerage undertaker's receipts for on-site work for English companies as reported DS1.29.	40.2, 40.8
DS5.3, DS5.8	s185 diversions	Expenditure related to the diversion of sewers under the provision of section 185 of the Water Industry Act 1991. Expenditure reported in this line should be the same categories of expenditure that was used to calculate diversion charges for English companies as reported in DS1.30.	40.4, 40.10
DS5.4, DS5.9	Other site-specific developer services activities	Expenditure related to other site-specific activities provided to developers that is not included in lines DS5.1 to DS5.3, and DS5.6 to DS5.8. Please explain what activities you have included in this line in accompanying commentary, and where the accompanying revenue has been reported in DS1.	N/A
DS5.5	Total site-specific developer services - capex	The sum of lines DS5.1 to DS5.4.	N/A
DS5.10	Total site specific developer services opex	The sum of lines DS5.6 to DS5.9.	N/A
Network reinforcement			
DS5.11	Network reinforcement - capex	Expenditure related to the provision or upgrading of network assets (both above and below ground) such as sewers and pumping stations, to provide for new customers with no net deterioration of existing levels of service. This expenditure relates solely to network reinforcement works that are needed	40.3

Line	Title	Definition	RAG 4.10 line reference
DS5.12	Network reinforcement - opex	on the existing and new network assets beyond the nearest practicable point where the connection to the network has been, or will be, made. Expenditure reported in this line should be the same categories of expenditure that was used to calculate infrastructure charges for English companies as reported in DS1.24	40.9
DS5.13	Total infrastructure network reinforcement	The sum of lines DS5.11 and DS5.12.	N/A
Total developer services expenditure			
DS5.14	Total developer services expenditure - capex	The sum of lines DS5.5 and DS5.11. DS5.14 should equal CWW1.3.	N/A
DS5.15	Total developer services expenditure - opex	The sum of lines DS5.10 and DS5.12. DS5.14 should equal CWW1.10.	N/A
DS5.16	Total developer services expenditure - totex	The sum of lines DS5.5, DS5.10 and DS5.13. DS5.14 should equal the sum of CWW1.3 and CWW1.10.	40.13

DS5 Additional guidance

DS5 is similar to Table 40. But we have made some amendments to reflect our PR24 draft methodology proposals (ie proposed removal of site-specific developer services from the wholesale wastewater network plus price control).

DS5 Commentary requirement

Companies should include the following commentary:

- An explanation of any assumptions made to complete the table, and an indication of the confidence in the data provided.
- An explanation of what services / activities are included in lines DS5.4 and DS5.9 (if any).
- An explanation of how you have ensured your forecast developer services costs align with your developer services charges.
- An explanation of any material year-on-year variations in developer services costs.

9. DS6 – Expenditure on non-price control diversions

Table DS6 line definitions

Line	Title	Definition	RAG 4.10 line reference
DS6.1	Capex associated with NSWRA diversions	Capex incurred in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under the New Roads and Streets Works Act 1991.	N/A
DS6.2	Capex associated with other non-price control diversions	Capex incurred in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under a statutory provision except a provision of the Water Industry Act 1991 or a provision of the New Roads and Streets Works Act 1991.	N/A
DS6.3	Developer services non-price control diversions capex	The sum of lines DS6.1 and DS6.2.	N/A
DS6.4	Opex associated with NSWRA diversions	Opex incurred in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under the New Roads and Streets Works Act 1991.	N/A
DS6.5	Opex associated with other non-price control diversions	Opex incurred in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under a statutory provision except a provision of the Water Industry Act 1991 or a provision of the New Roads and Streets Works Act 1991.	N/A
DS6.6	Developer services non-price control diversions opex	The sum of lines DS6.4 and DS6.5.	N/A
DS6.7	Costs associated with NSWRA diversions	Costs incurred in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under the New Roads and Streets Works Act 1991. Sum of lines DS6.1 and DS6.4.	4P.1
DS6.8	Costs associated with other non-price control diversions	Costs incurred in relation to the alteration or removal of any relevant pipe (as defined in section 158 of the Water Industry Act 1991) or other apparatus that the Appointee is required to carry out under a statutory provision except a provision of the Water Industry Act 1991 or a provision of the New Roads and Streets Works Act 1991. Sum of lines DS6.2 and DS6.5.	4P.2
DS6.9	Developer services non-price control totex	The sum of lines DS6.1, DS6.3 and DS6.6.	N/A

DS6 Additional guidance

DS6 is similar to Table 4P in the APR. But with a further breakdown requested into capex and opex.

DS6 Commentary requirement

Companies should include the following commentary to this table:

- An explanation of any material year-on-year variations in non-price control diversion costs
- An explanation of any material differences between non-price control diversion costs and non-price control diversion revenue in DS1

10. DS7 – Developer services non-financial data

Table DS7 line definitions

Line	Title	Definition	RAG 4.10 line reference
DS7.1	New connections (residential – excluding new appointees)	<p>For water, this should equal the total number of new service connections between a property (or properties) and a new/existing water main during the reporting period that are served by the incumbent, counted at the time of the connection being made. It should exclude connections between an existing main and a new requisition main. This relates to residential properties and should exclude service connections that are served by new appointees.</p> <p>For wastewater, this should equal the number of lateral drains connected to sewers by company plus “self-laid” by contractors working on behalf of developers during the reporting period, counted at time of the connection being made. This relates to residential properties and should exclude connections that are being served by new appointees.</p> <p>The figure here will not necessarily be the same as DS7.5, since one new service connection could serve multiple properties, or a new connection could be required in an existing property.</p>	4Q.1
DS7.2	New connections (business – excluding new appointees)	This relates to new connections (as defined in DS7.1) in respect of non-household properties.	4Q.2
DS7.3	Total new connections served by incumbent	The sum of lines DS7.1 and DS7.2.	4Q.3
DS7.4	New connections – SLPs	This line records SLP activity. Number of new connections served by the incumbent where SLPs do the tapping. This figure is part of DS7.1/DS7.2.	4Q.4
DS7.5	New properties (residential – excluding new appointees)	Number of new residential properties added to the network, excluding those that are being served by new appointees. This relates to the new connections made in the year, not new billed properties, and should be counted at the time the new service connection is completed.	4Q.5
DS7.6	New properties (business – excluding new appointees)	This relates to new properties (as defined in DS7.5) for non-household use.	4Q.6
DS7.7	Total new properties served by incumbent	The sum of lines DS7.5 and DS7.6.	4Q.7
DS7.8	New residential properties served by new appointees	Number of new residential properties on new appointee sites with a bulk supply from the incumbent. To be estimated if not known – noted in the annual return.	4Q.8
DS7.9	New business properties served by new appointees	Number of non-household properties on new appointee sites with a bulk supply from the incumbent. To be estimated if not known – noted in the annual return.	4Q.9
DS7.10	Total new properties served by new appointees	The sum of lines DS7.8 and DS7.9.	4Q.10

Line	Title	Definition	RAG 4.10 line reference
DS7.11	Total new properties	The sum of lines DS7.7 and DS7.10.	4Q.11
DS7.12	New properties – SLP connections	This line records SLP activity. Number of new properties served by the incumbent where the service connections were completed by SLPs providers, as described in DS7.4. This figure is part of DS7.5/DS7.6.	4Q.12
DS7.13	Length of new mains (km) - requisitions	Total length (km) of new mains laid by the incumbent water company in report year for which the company levies requisition charges. This figure is part of CW6.1 – Total length of new potable mains.	4Q.13
DS7.14	Length of new mains (km) - SLPs	This line records SLP activity. Total length (km) of new mains laid by SLPs in report year, which the incumbent water company adopts. This figure is part of CW6.1 – Total length of new potable mains.	4Q.14

DS7 Additional guidance

This table summarises site-specific developer services activity undertaken in any given year. It also provides information on the level of self-lay (SLP) and new appointee activity in the developer services market. It is aligned with Table 4Q in the APR.

DS7 Commentary requirement

Companies should include the following commentary:

- An explanation of any assumptions made to complete the table, and an indication of the confidence in the data provided.
- An explanation of any material year-on-year variations in developer services activity.
- A description of the state of competition in developer services in each company's respective operating areas.

11. DS8 – Nutrient Neutrality

Table DS8 line definitions

Line	Title	Definition	RAG 4.10 line reference
DS8.1	Growth at STWs driven by nutrient neutrality mitigation of P - enhancement capex	Capital expenditure incurred on phosphorus removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a
DS8.2	Growth at STWs driven by nutrient neutrality mitigation of P - enhancement opex	Operating expenditure incurred on phosphorus removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a
DS8.3	Growth at STWs driven by nutrient neutrality mitigation of P - enhancement totex	The sum of lines DS8.1 and DS8.2.	n/a
DS8.4	Base capex driven by nutrient neutrality mitigation of P	Ongoing base capital expenditure associated with the capital maintenance of phosphorus removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a
DS8.5	Base opex driven by nutrient neutrality mitigation of P	Ongoing base operating expenditure associated with operating WWTW assets delivered by phosphorus removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a
DS8.6	Base totex driven by nutrient neutrality mitigation of P	The sum of lines DS8.4 and DS8.5.	n/a
DS8.7	Growth at STWs driven by nutrient neutrality mitigation of N - enhancement capex	Capital expenditure incurred on nitrogen removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a
DS8.8	Growth at STWs driven by nutrient neutrality mitigation of N - enhancement opex	Operating expenditure incurred on nitrogen removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a
DS8.9	Growth at STWs driven by nutrient neutrality mitigation of N - enhancement totex	The sum of lines DS8.7 and DS8.8.	n/a
DS8.10	Base capex driven by nutrient neutrality mitigation of N	Ongoing base capital expenditure associated with the capital maintenance of nitrogen removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a
DS8.11	Base opex driven by nutrient neutrality mitigation of N	Ongoing base operating expenditure associated with operating WWTW assets delivered by nitrogen removal enhancement schemes with a key driver of achieving nutrient neutrality at affected sites identified in Natural England's nutrient neutrality guidance	n/a

Line	Title	Definition	RAG 4.10 line reference
DS8.12	Base totex driven by nutrient neutrality mitigation of N	The sum of lines DS8.10 and DS8.11.	n/a
DS8.13	Developer contributions in relation to nutrient neutrality mitigation - P	Developer contributions received in relation to nutrient neutrality mitigation of phosphorus nutrient pollution	n/a
DS8.14	Developer contributions in relation to nutrient neutrality mitigation - N	Developer contributions received in relation to nutrient neutrality mitigation of nitrogen nutrient pollution	n/a

DS8 Additional guidance

Where overall a scheme is designed to achieve other requirements, for example WINEP requirements or growth, only the proportional allocation to the cost requirement for nutrient neutrality mitigation schemes should be reported.

Annual forecast costs are required and not cumulative costs. This value should be the incremental, proportional allowance to the nutrient neutrality P or N removal scheme on a site. The method used to apportion or estimate costs should be set out in table commentary.

Forecast annual costs to be incurred beyond the reporting year 2029-30 should be given in the column 'After 2029-30' where applicable.

Where a company has a nutrient removal scheme that is made up of works over multiple sites and also includes undertaking associated interventions within the catchment as part of the single scheme, it should report all relevant information on each site or catchment area as separate line.

DS8 Commentary requirement

Companies should provide the following table commentary:

- an explanation of any material variations year-on-year;
- an explanation of how companies will ring fence Nutrient Neutrality proceeds from developers; and
- explanations of any assumptions made to complete the table.

12. DS9 Network Reinforcement drivers – potable mains, sewers, pumping stations and pumping capacity

Table DS9 line definitions

Line	Title	Definition	RAG 4.10 line reference
DS9.1	Length of new potable mains laid - proportional allocation	Length of new potable water mains laid. Assets should be allocated by investment driver, as described in the relevant guidance. For the avoidance of the doubt, any new mains laid to replace an existing main should be excluded from this line and reported in line DS9.3. The total length of new mains laid is expected to match the year on year difference in APR item 6C.1 - Total length of potable mains as at 31 March. Where there is a mismatch, please include relevant commentary to explain the discrepancy.	
DS9.2	Length of new potable mains laid - full allocation	Length of new potable water mains laid. Assets should be allocated by investment driver, as described in the relevant guidance. For the avoidance of the doubt, any new mains laid to replace an existing main should be excluded from this line and reported in line DS9.4.	
DS9.3	Length of potable mains upsized - proportional allocation	Length of potable water mains upsized (ie replaced or renewed but increased in diameter). Assets should be allocated by investment driver, as described in the relevant guidance. The sum of line DS9.1 and DS9.3 is expected to match APR item 6C.4 - Total length of new potable mains. Where there is a mismatch, please include relevant commentary to explain the discrepancy.	
DS9.4	Length of potable mains upsized - full allocation	Length of potable water mains upsized (ie replaced or renewed but increased in diameter). Assets should be allocated by investment driver, as described in the relevant guidance.	
DS9.5	Length of new sewers laid - proportional allocation	Length of new sewers laid. Assets should be allocated by investment driver, as described in the relevant guidance. For the avoidance of the doubt, any new sewers laid to replace an existing main should be excluded from this line and reported in line DS9.6.	
DS9.6	Length of new sewers laid - full allocation	Length of new sewers laid. Assets should be allocated by investment driver, as described in the relevant guidance. For the avoidance of the doubt, any new sewers laid to replace an existing main should be excluded from this line and reported in line DS9.7.	
DS9.7	Length of sewers upsized - proportional allocation	Length of sewers upsized (ie replaced or renewed but increased in diameter). Assets should be allocated by investment driver, as described in the relevant guidance.	

Line	Title	Definition	RAG 4.10 line reference
DS9.8	Length of sewers upsized – full allocation	Length of sewers upsized (ie replaced or renewed but increased in diameter). Assets should be allocated by investment driver, as described in the relevant guidance.	
DS9.9	New potable water pumping stations built – proportional allocation	Number of new water pumping stations built. Assets should be allocated by investment driver, as described in the relevant guidance. The number of new water pumping stations built is expected to match the year on year difference in APR item 6B.20 – Total number of potable water pumping stations that pump into and within the treated water distribution system. Where there is a mismatch, please include relevant commentary to explain the discrepancy.	
DS9.10	New potable water pumping stations built – full allocation	Number of new water pumping stations built. Assets should be allocated by investment driver, as described in the relevant guidance.	
DS9.11	Existing potable water pumping stations upsized – proportional allocation	Number of new water pumping stations upsized (ie where investment has led to a capacity increase). Assets should be allocated by investment driver, as described in the relevant guidance.	
DS9.12	Existing potable water pumping stations upsized – full allocation	Number of new water pumping stations upsized (ie where investment has led to a capacity increase). Assets should be allocated by investment driver, as described in the relevant guidance.	
DS9.13	Additional potable water pumping capacity installed – proportional allocation	Additional pumping capacity installed at water pumping stations. This refers to any net increases in capacity from existing capacity (eg if a 50 kW station was upgraded to 75 kW, the figure reported in this line would be 25 kW). The activity should be allocated by investment driver, as described in the relevant guidance. The additional pumping capacity installed at water pumping stations is expected to match the year on year difference in APR item 6B.1 – Total installed power capacity of potable water pumping stations. Where there is a mismatch, please include relevant commentary to explain the discrepancy.	
DS9.14	Additional potable water pumping capacity installed – full allocation	Additional pumping capacity installed at water pumping stations. This refers to any net increases in capacity from existing capacity (eg if a 50 kW station was upgraded to 75 kW, the figure reported in this line would be 25 kW). The activity should be allocated by investment driver, as described in the relevant guidance.	

Line	Title	Definition	RAG 4.10 line reference
DS9.15	New pumping stations built on sewerage network - proportional allocation	Number of new pumping stations built on the sewerage network. Assets should be allocated by investment driver, as described in the relevant guidance. The number of new pumping stations built on the sewerage network is expected to match the year on year difference in APR item 7C.4 - Number of network pumping stations. Where there is a mismatch, please include relevant commentary to explain the discrepancy	
DS9.16	New pumping stations built on sewerage network - full allocation	Number of new pumping stations built on the sewerage network. Assets should be allocated by investment driver, as described in the relevant guidance.	
DS9.17	Existing stations upsized on sewerage network - proportional allocation	Number of new pumping stations built on the sewerage network. Assets should be allocated by investment driver, as described in the relevant guidance. The number of new pumping stations built on the sewerage network is expected to match the year on year difference in APR item 7C.4 - Number of network pumping stations. Where there is a mismatch, please include relevant commentary to explain the discrepancy	
DS9.18	Existing stations upsized on sewerage network - full allocation	Number of new pumping stations upsized on the sewerage network (ie where investment has led to a capacity increase). Assets should be allocated by investment driver, as described in the relevant guidance.	
DS9.19	New pumping capacity installed on sewerage network - proportional allocation	Additional pumping capacity installed at pumping stations on the sewerage network. This refers to any net increases in capacity from existing capacity (eg if a 50 kW station was upgraded to 75 kW, the figure reported in this line would be 25 kW). The activity should be allocated by investment driver, as described in the relevant guidance. The additional pumping capacity installed at pumping stations on the sewerage network is expected to match the year on year difference in APR item 7C.3 - Total pumping station capacity. Where there is a mismatch, please include relevant commentary to explain the discrepancy.	
DS9.20	New pumping capacity installed on sewerage network - full allocation	Additional pumping capacity installed at pumping stations on the sewerage network. This refers to any net increases in capacity from existing capacity (eg if a 50 kW station was upgraded to 75 kW, the figure reported in this line would be 25 kW). The activity should be allocated by investment driver, as described in the relevant guidance.	

DS9 Additional guidance

The table collects data on the following activities:

- length of new and upsized potable mains;
- length of new and upsized sewers;
- number of new and upsized pumping stations; and

- additional pumping capacity installed.

The data is split by driver of the investment:

- **network reinforcement** – activities defined as network reinforcement relate to works for which the company levies infrastructure charges, to provide for new customers with no net deterioration of existing levels of service. This relates only to assets laid beyond the nearest practicable point where the connection to the network has, or will be made. Self-lay adoptions should be reported separately in the dedicated column;
- **requisition mains / sewers** – activities defined as requisitions relate to new mains and sewers laid by the incumbent water company for which the company levies requisition charges. The length of new mains and sewers laid by self-lay providers (SLPs), which the incumbent water company adopts, should be reported separately in the dedicated column;
- **resilience** – activities defined as resilience relates to works to manage the risk of failing to give consumers or the environment an appropriate level of service protection in the face of low probability and high consequence events caused by hazards that are beyond companies' control. This includes works to meet new, more onerous requirements arising from the National Flood Resilience Review. For the purpose of this business plan table only, activities related to supply demand balance investments (eg internal interconnections) should also be included;
- **maintenance** – activities defined as maintenance relate to works to maintain the long term capability of assets and to deliver base levels of service; and
- **water quality** – activities defined as water quality relate to works to deliver improvements to consumer acceptability of the drinking water (relating to colour, taste and odour).

For the avoidance of the doubt, for each data line the company should report the total value of activities completed in the year, not only where projects have an overlap with network reinforcement. For example, all new potable mains laid in the year should be included and reported against the relevant driver of the investment.

Where an activity has more than one investment driver (eg reinforcement, resilience, maintenance), it should be allocated according to two different allocation methods:

- **proportional allocation** – companies should allocate the asset proportionally across investment areas following the same method used to allocate the relevant expenditure. For example, assuming the relevant expenditure was allocated 60:40 between network reinforcement and maintenance, the activity should also be allocated 60:40 between network reinforcement and maintenance; and
- **full allocation** – companies should allocate the asset in full to each of the areas that drive the expenditure. For example, assuming the relevant expenditure was allocated

60:40 between network reinforcement and maintenance, the activity should be allocated in full to both network reinforcement and maintenance.

The comparison of information between the proportional and full allocation will help to inform differences in allocation practices across companies between growth and other areas of expenditure. In particular, it will help to inform what proportion of activities was allocated to network reinforcement, out of all activities that had some overlap with network reinforcement in the year. We provide an example of the two allocation methods below.

DS9 Commentary requirement

Accompanying commentary is essential for us to understand the data provided. Companies should include commentary they consider may be needed to support the information provided in data tables. Companies should provide accompanying commentary to set out the approach/methodology taken to complete each table and any assumptions that have been applied.

Examples

Example 1: proportional allocation vs allocation 'in full'. For the purpose of this example, the company has laid 1 km of a new main. The expenditure has been allocated 60% to resilience and 40% to network reinforcement. Under the proportional allocation method, 60% of the main is allocated to resilience (0.6 km), and 40% to reinforcement (0.4 km) with the Total being 1 km. Under the allocation 'in full', the full length of the main is allocated to both resilience (1 km) and reinforcement (1 km) and the Total is 2 km.

Line description	Units	DPs	Network reinforcement	Requisition mains / sewers		Resilience	Maintenance	Water quality	Total
				Incumbent	Self-lay adoptions				

Potable mains									
Length of new potable mains laid - proportional allocation	km	1	0.4	0.0	0.0	0.6	0.0	0.0	1.0
Length of new potable mains laid - full allocation	km	1	1.0	0.0	0.0	1.0	0.0	0.0	2.0
Length of potable mains upsized - proportional allocation	km	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Length of potable mains upsized - full allocation	km	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0

Example 2: new vs upsized mains. For the purpose of this example, 1 km of existing mains is replaced by 1 km of larger diameter mains. The drivers of the replacement are network reinforcement and maintenance, and project costs are allocated 60:40 between these drivers. This

would be reported under line 2 'Length of potable mains upsized'. Under the proportional allocation method, the upsized main would be reported 40% under network reinforcement and 60% under maintenance. In sheet '2. Under the allocation 'in full', 1km would be reported under network reinforcement and 1km under maintenance.

Line description	Units	DPs	Network reinforcement	Requisition mains / sewers		Resilience	Maintenance	Water quality	Total
				Incumbent	Self-lay adoptions				

Potable mains									
Length of new potable mains laid - proportional allocation	km	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Length of new potable mains laid - full allocation	km	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Length of potable mains upsized - proportional allocation	km	1	0.4	0.0	0.0	0.0	0.6	0.0	1.0
Length of potable mains upsized - full allocation	km	1	1.0	0.0	0.0	0.0	1.0	0.0	2.0

Example 3: new main. For the purpose of this example, the company has laid 1 km of new main in consequence of a new development. The driver of the replacement is network reinforcement, and project costs are allocated 100% to this driver. This would be reported under 'Length of new potable mains'. Under the proportional allocation method, 1.0 km would be reported under network reinforcement. Under the allocation 'in full' ,1.0 km would be reported under network reinforcement.

Line description	Units	DPs	Network reinforcement	Requisition mains / sewers		Resilience	Maintenance	Water quality	Total
				Incumbent	Self-lay adoptions				

Potable mains									
Length of new potable mains laid - proportional allocation	km	1	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Length of new potable mains laid - full allocation	km	1	1.0	0.0	0.0	0.0	0.0	0.0	1.0
Length of potable mains upsized - proportional allocation	km	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Length of potable mains upsized - full allocation	km	1	0.0	0.0	0.0	0.0	0.0	0.0	0.0

13. DS10 Developer services – wholesale water site-specific developer services unit cost information

Table DS10 line definitions

Line	Title	Definition	RAG 4.10 line reference
Wholesale water site-specific developer services – incumbent water company costs / total expenditure			
DS10.1	New developments of 0 to 5 properties	<p>Total expenditure incurred by the incumbent water company in the reporting year associated with site-specific developer services work, broken down by:</p> <ul style="list-style-type: none"> Development size (ie number of properties on the development site – this could be forecast based on developments plans / designs) Whether the site-specific developer services work was undertaken by the incumbent water company or third party provider (self lay provider, new appointee or developer) <p>Total site-specific developer services expenditure in DS10.5 should equal the sum of totex reported in lines DS4.1 to DS4.8.</p> <p>For avoidance of doubt, the following should be excluded:</p> <ul style="list-style-type: none"> Costs or work required as part of network reinforcement. The value of adopted assets. 	N/A
DS10.2	New developments of 5 to 25 properties		N/A
DS10.3	New developments of 26 to 50 properties		N/A
DS10.4	New developments of 51+ properties		N/A
DS10.5	Total		N/A
Wholesale water site-specific developer services – connection volumes			
DS10.6	New developments of 0 to 5 properties	<p>Total number of new service connections between a property (or properties) and a new/existing water main during the reporting period. It should exclude connections between an existing main and a new requisition main.</p> <p>Service connections on new appointee sites with a bulk supply from the incumbent should be included (estimated if not known).</p> <p>Connection volumes should be broken down by:</p> <ul style="list-style-type: none"> Development size (ie number of properties on the development site – this could be forecast based on developments plans / designs) Whether the service connection was made by the incumbent water company or third party provider (self lay provider, new appointee or developer). <p>The figure here will not necessarily be the same as in DS10.11 to DS10.15, since one new service connection could serve multiple properties, or a new connection could be required in an existing property.</p>	N/A
DS10.7	New developments of 5 to 25 properties		N/A
DS10.8	New developments of 26 to 50 properties		N/A
DS10.9	New developments of 51+ properties		N/A
DS10.10	Total		N/A
Wholesale water site-specific developer services – new properties			
DS10.11	New developments of 0 to 5 properties	Total number of new properties (household and non-household) added to the network, including those that are being served by	N/A

DS10.12	New developments of 5 to 25 properties	<p>new appointees (estimated if not known). This relates to the new connections made in the year, not new billed properties, and should be counted at the time the new service connection is completed.</p> <p>The number of new properties should be broken down by:</p> <ul style="list-style-type: none"> Development size (ie number of properties on the development site – this could be forecast based on developments plans / designs) Whether the service connection was made by the incumbent water company or third party provider (self lay provider, new appointee or developer) <p>The figure here will not necessarily be the same as in DS10.6 to DS10.10, since one new service connection could serve multiple properties, or a new connection could be required in an existing property.</p>	N/A
DS10.13	New developments of 26 to 50 properties		N/A
DS10.14	New developments of 51+ properties		N/A
DS10.15	Total		N/A
Wholesale water site-specific developer services - new water mains			
DS10.16	New developments of 0 to 5 properties	<p>Total length of new water mains (m) laid in the reporting period, broken down by:</p> <ul style="list-style-type: none"> Development size (ie number of properties on the development site – this could be forecast based on developments plans / designs) Whether the new water mains were laid by the incumbent water company or third party provider (self-lay provider, new appointee or developer). 	N/A
DS10.17	New developments of 5 to 25 properties		N/A
DS10.18	New developments of 26 to 50 properties		N/A
DS10.19	New developments of 51+ properties		N/A
DS10.20	Total		N/A
Wholesale water site-specific developer services - cost per connection			
DS10.21	New developments of 0 to 5 properties	Calculated as DS10.1 divided by DS10.6 multiplied by 10 ⁶ .	N/A
DS10.22	New developments of 5 to 25 properties	Calculated as DS10.2 divided by DS10.7 multiplied by 10 ⁶ .	N/A
DS10.23	New developments of 26 to 50 properties	Calculated as DS10.3 divided by DS10.8 multiplied by 10 ⁶ .	N/A
DS10.24	New developments of 51+ properties	Calculated as DS10.4 divided by DS10.9 multiplied by 10 ⁶ .	N/A
DS10.25	Total	Calculated as DS10.5 divided by DS10.10 multiplied by 10 ⁶ .	N/A
Wholesale water site-specific developer services - cost per property			
DS10.26	New developments of 0 to 5 properties	Calculated as DS10.1 divided by DS10.11 multiplied by 10 ⁶ .	N/A
DS10.27	New developments of 5 to 25 properties	Calculated as DS10.2 divided by DS10.12 multiplied by 10 ⁶ .	N/A
DS10.28	New developments of 26 to 50 properties	Calculated as DS10.3 divided by DS10.13 multiplied by 10 ⁶ .	N/A
DS10.29	New developments of 51+ properties	Calculated as DS10.4 divided by DS10.14 multiplied by 10 ⁶ .	N/A
DS10.30	Total	Calculated as DS10.5 divided by DS10.15 multiplied by 10 ⁶ .	N/A
Wholesale water site-specific developer services - cost per km of new main			
DS10.31	New developments of 0 to 5 properties	Calculated as DS10.1 divided by DS10.16 multiplied by 10 ⁶ .	N/A
DS10.32	New developments of 5 to 25 properties	Calculated as DS10.2 divided by DS10.17 multiplied by 10 ⁶ .	N/A

DS10.33	New developments of 26 to 50 properties	Calculated as DS10.3 divided by DS10.18 multiplied by 10 ⁶ .	N/A
DS10.34	New developments of 51+ properties	Calculated as DS10.4 divided by DS10.19 multiplied by 10 ⁶ .	N/A
DS10.35	Total	Calculated as DS10.5 divided by DS10.10 multiplied by 10 ⁶ .	N/A

DS10 Additional guidance

This table will provide a snapshot of unit costs and market activity for different development sizes. Reported connection and property volumes relates to new connections should be counted when the new service connection is completed. Similarly, new water mains should be reported in the year they were laid or adopted by the incumbent water company.

Any differences between the data reported in DS10 and DS7 should be explained.

DS10 Commentary requirement

Companies should include the following commentary:

- An explanation of any assumptions made to complete the table, and an indication of the confidence in the data provided.
- An explanation of any material year-on-year variations in developer services activity.
- An explanation of any differences between the data reported in DS10 and DS7.

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