

February 2023

Creating tomorrow, together:
Our final methodology for PR24

Submission table guidance

Section 10: Supplementary tables

About this document

Version control

Version	Date published	Description
V1	7/7/2022	Draft methodology
V2	13/12/2022	Final methodology Changes from V1; <ul style="list-style-type: none"> SUP2 – no longer used SUP3 – no longer used SUP12 – explanation of additional data fields
V3	7/2/2023	Changes from V2: <ul style="list-style-type: none"> SUP 1 – Cattle troughs exclusion from property count removed to align with revised water supply interruptions definition. Cattle troughs are now included in lines SUP1.17 to SUP1.27. SUP1 – Table has been split into SUP1A and SUP1B to improve readability and ease of completion when inputting data over a multi-year period. SUP11 – new lines added to split frontier shift between price controls and base and enhancement. Additional guidance and commentary requirements added. SUP14 – placeholder replaced to "SUP14 - Customer engagement and affordability/acceptability of plans"; tables and guidance inserted for metrics for customer engagement and affordability and acceptability of business plans. SUP15 – renamed from "SUP15 - Social tariffs – residential customers" to "SUP15 - Affordability support measures – residential customers". Placeholder replaced with tables and additional guidance.

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1. Summary purpose of the data tables

What data are we collecting?

1.1 The supplementary tables section is for smaller amounts of data which do not fit into the substantial chapter structure. This includes the following areas:

- Properties, customer and population for the 2022-30 period;
- Customer measure of experience (C-MeX) and developer measure of experience (D-MeX),
- Green economic recovery for the 2022-26 period (covering the duration of the green recovery programme) ,
- Real price effects and frontier shift,
- Major projects,
- Customer engagement and affordability; and,
- Social tariffs.

Why are we collecting the data?

1.2 We are collecting the data to:

- Potential use as potential cost drivers for econometric modelling and to normalise performance between companies (Properties, customer and population for the 2022-30 period);
- To understand companies, progress in delivering the green economic recovery investment programme. This includes total expenditure and impact of the investment upon performance (Green economic recovery for the 2022-26 period).

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

1.3 Where possible tables in this section are the same as the equivalent APR tables and, as such, we expect 2022-23 data to reflect companies' 2022-23 APRs. In some case we have included additional lines. This is primarily to reflect changing requirements, such

as WINEP obligations, and associated drivers. These tables will then form the basis of APR tables from 2025 onwards.

- 1.4 Some tables are not included within the APR as we only need this information at price reviews.

2. General guidance

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).

3. SUP1A and SUP1B– Properties, customers and population

Table SUP1A line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP1A.1	Residential water only customers	Average number of residential water only customers in the year. Reported in terms of unmeasured, measured and total customer numbers. Voids are excluded from these numbers and are reported as a separate total.	4R.1
SUP1A.2	Residential wastewater only customers	Average number of residential wastewater only customers in the year. Reported in terms of unmeasured, measured and total customer numbers. Voids are excluded from these numbers and are reported as a separate total.	4R.2
SUP1A.3	Residential water and wastewater customers	Average number of residential dual (water and wastewater) customers in the year. Reported in terms of unmeasured, measured and total customer numbers. Voids are excluded from these numbers and are reported as a separate total.	4R.3
SUP1A.4	Total residential customers	Average number of total residential customers in the year. Calculated as the sum of individual figures in lines SUP1.1 to SUP1.3.	4R.4
SUP1A.5	Business water only customers	Average number of business water only customers in the year. Reported in terms of unmeasured, measured and total customer numbers. Voids are excluded from these numbers and are reported as a separate total.	4R.5
SUP1A.6	Business wastewater only customers	Average number of business wastewater only customers in the year. Reported in terms of measured, unmeasured and total customer numbers. Voids are excluded from these numbers and are reported as a separate total.	4R.6
SUP1A.7	Business water and wastewater customers	Average number of business dual (water and wastewater) customers in the year. Reported in terms of unmeasured, measured and total customer numbers. Voids are excluded from these numbers and are reported as a separate total.	4R.7
SUP1A.8	Total business customers	Average number of total business customers in the year. Calculated as the sum of individual figures in lines SUP1.5 to SUP1.7.	4R.8
SUP1A.9	Total customers	Average number of total customers in the year (residential and business). Calculated as the sum of individual figures in lines SUP1.4 and SUP1.8.	4R.9
SUP1A.10	Residential properties billed	Average number of residential properties billed in the year within the undertaker's area. Reported in terms of unmeasured, measured and total property numbers. Excludes void properties. For wastewater measured properties, this includes residential properties billed for measured water supply where sewerage bills are based on value of water supplied. This line should be equivalent to the sum of measured, unmeasured and total numbers in SUP1.1 and SUP1.3 for properties receiving a water service, and equivalent to the sum of measured, unmeasured and total numbers in SUP1.2 and SUP1.3 for properties receiving a wastewater service.	4R.10

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Line	Title	Definition	RAG 4.10 line reference
SUP1A.11	Residential void properties	<p>Average number of residential properties within the undertaker's area in the year which are connected to the company's assets but do not receive a charge as there are no occupants. This should not include properties that do not receive a bill because it would be uneconomic to do so.</p> <p>This line should be equivalent to the sum of the numbers of voids in lines SUP1.1 and SUP1.3 for void properties connected for water services, and equivalent to the sum of the number of voids in lines SUP1.2 and SUP1.3 for void properties connected for a wastewater service.</p>	4R.11
SUP1A.12	Total connected residential properties	Average number of total residential properties connected within the undertaker's area in the year. This includes void properties and is calculated as the sum of the total property numbers in lines SUP1.10 and SUP1.11.	4R.12
SUP1A.13	Business properties billed	<p>Average number of business properties billed in the year within the undertaker's area. Reported in terms of unmeasured, measured and total property numbers. Excludes void properties.</p> <p>For wastewater measured properties, trade effluent customers should be included.</p> <p>This line should be equivalent to the sum of measured, unmeasured and total numbers in lines SUP1.5 and SUP1.7 for properties receiving a water service, and equivalent to the sum of measured, unmeasured and total numbers in lines SUP1.6 and SUP1.7 for properties receiving a wastewater service.</p>	4R.13
SUP1A.14	Business void properties	<p>Average number of business properties within the undertaker's area in the year which are connected to the company's assets but do not receive a charge as there are no occupants. This should not include properties that do not receive a bill because it would be uneconomic to do so.</p> <p>This line should be equivalent to the sum of the numbers of voids in lines SUP1.5 and SUP1.7 for void properties connected for water services, and equivalent to the sum of the numbers of voids in lines SUP1.6 and SUP1.7 for void properties connected for a wastewater service.</p>	4R.14
SUP1A.15	Total connected business properties	Average number of total business properties connected within the undertaker's area in the year. This includes void properties and is calculated as the sum of the total property numbers in lines SUP1.13 and SUP1.14.	4R.15
SUP1A.16	Total connected properties	Average number of total properties connected in the year (residential and business) within the undertaker's area in the year. This includes void properties and is calculated as the sum of the total properties in lines SUP1.12 and SUP1.15.	4R.16
SUP1A.17	Resident population	The annual average resident population served. This includes both households and businesses billed.	4R.28

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Line	Title	Definition	RAG 4.10 line reference
SUP1A.18	Non-resident population (wastewater)	The annual average holiday and tourist population connected to the sewerage system. Do not include daily commuters or day visitors. Non-resident population should comprise holiday and tourist population. An acceptable method of estimation would be to obtain from tourist boards estimates of the number of bed spaces available for non-residents. Except where there is firm evidence to the contrary, companies should assume a two-thirds occupancy rate for four months in the year. Non-resident population should exclude day visitors and daily commuters.	4R.29
SUP1A.19	Household population	The household population used to derive the common performance commitment for per capita consumption (PCC) reported in table OUT3. Reported in terms of resident and non-resident population if the reporting company uses both in the derivation of PCC. If non-resident population is not used in the calculation, then no figure should be recorded. Reported following the 'Reporting guidance - per capita consumption' .	4R.30
SUP1A.20	Household measured population (water only)	Measured population total used to derive the measured PCC value in CW7.16.	4R.31
SUP1A.21	Household unmeasured population (water only)	Unmeasured population total used to derive the unmeasured PCC value in CW7.17.	4R.32

Table SUP1B line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP1B.1	Total new residential properties connected in year	Total number of new residential properties connected to a company's area of supply during the report year. This will cover the number of new residential properties added for each year that were previously not connected for water supply. Exclude separation of common services, or other reconnections. Reported in terms of unmeasured, measured and total billed property numbers. Numbers are reported for unmeasured and measured billed properties in terms of the type of meter installed at the property.	4R.17
SUP1B.2	Total number of new business properties connections	Total number of new business properties connected to a company's area of supply during the report year. This will cover the number of new residential properties added for each year that were previously not connected for water supply. Exclude separation of common services, or other reconnections. Reported in terms of unmeasured, measured and total billed property numbers. Numbers are reported for unmeasured and measured billed properties in terms of the type of meter installed at the property.	4R.18

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SUP1B.3	Residential properties billed at year end	The total number of residential properties billed for water within the supply area at the end of the report year. Excludes void properties. Reported in terms of unmeasured, measured and total billed property numbers. Numbers are reported for unmeasured and measured billed properties in terms of the type of meter installed at the property.	4R.19
SUP1B.4	Residential properties unbilled at year end	The total number of residential properties remaining unbilled for water within the supply area at the end of the report year. Excludes void properties. Reported in terms of uneconomic to bill properties and properties identified as unbilled for reasons other than this. These properties are not required to be reported in terms of meter type. Where companies identify a property as uneconomic to bill they should provide further detail of their assessment approach in the accompanying narrative. Where properties are recorded as unbilled 'other' further explanation of the reasons for these properties remaining unbilled should be provided in the accompanying narrative. Examples of unbilled 'other' properties include unbilled new developments and properties that are unbilled due to dispute.	4R.20
SUP1B.5	Residential void properties at year end	The total number of residential properties within the undertaker's area in the year which are connected to the company's assets but do not receive a charge as there are no occupants. This should not include properties that do not receive a bill because it would be uneconomic to do so.	4R.21
SUP1B.6	Total connected residential properties at year end	The total number of residential properties connected to the water distribution system at the end of the report year. This includes void properties and unbilled properties and is calculated as the sum of the total properties in lines SUP1.19, SUP1.20 and SUP1.21.	4R.22
SUP1B.7	Business properties billed at year end	The total number of business properties billed for water within the supply area at the end of the report year. Excludes void properties. Reported in terms of unmeasured, measured and total billed property numbers. Numbers are reported for unmeasured and measured billed properties in terms of the type of meter installed at the property.	4R.23
SUP1B.8	Business properties unbilled at year end	The total number of business properties remaining unbilled for water within the supply area at the end of the report year. Excludes void properties. Reported in terms of uneconomic to bill properties and properties identified as unbilled for reasons other than this. These properties are not required to be reported in terms of meter type. Where companies identify a property as uneconomic to bill they should provide further detail of their assessment approach in the accompanying narrative. Where properties are recorded as unbilled 'other' further explanation of the reasons for these properties remaining unbilled should be provided in the accompanying narrative. Examples of unbilled 'other' properties include unbilled new developments and properties that are unbilled due to dispute.	4R.24
SUP1B.9	Business void properties at year end	The total number of business properties within the undertaker's area in the year which are connected to the company's assets but do not receive a charge as there are no occupants. This should not include properties that do not receive a bill because it would be uneconomic to do so.	4R.25

SUP1B.10	Total connected business properties at year end	The total number of business properties connected to the water distribution system at the end of the report year. This includes void properties and unbilled properties and is calculated as the sum of the total properties in lines SUP1.23, SUP1.24 and SUP1.25.	4R.26
SUP1B.11	Total connected properties at year end	The total number of residential and business properties connected to the water distribution system at the end of the report year. This includes void properties and is calculated as the sum of the total properties in lines SUP1.22 and SUP1.26	4R.27

SUP1 Additional guidance

SUP 1 has been separated into SUP1A and SUP1B for ease of data input.

- 3.1 Where the following definitions refer to ‘residential’ properties then this has the same meaning as ‘households’ as described in chapter 11. References to ‘business’ properties have the same meaning as ‘non-households’ in chapter 11.
- 3.2 When the following definitions refer to voids, these are defined as follows: void properties are properties, within the company’s supply area, which are connected to the company’s assets for either a water only service, a wastewater only service or both services but do not receive a charge, as there are no occupants. Additionally, a property connected for both services that is not occupied, only counts as one void property. Exclude properties that are not billed as it is uneconomic to do so.
- 3.3 For the avoidance of doubt this table is not just for water only connections but for all properties connected for water supply and therefore would include both water only and dual service properties.
- 3.4 For the avoidance of doubt ‘properties’, ‘customer’s’ and ‘population’ supplied and billed by ‘New appointments or variations (NAVs)’ should not be included in this table.
- 3.5 For the purposes of lines SUP1.1 to SUP1.12 and SUP1.16, ‘customers’ should be equal to the former June return (table 7) definition of ‘billed properties’. This is as follows.

a) Billed properties

These are properties used as single domestic dwellings (normally occupied), receiving water for domestic purposes which are not factories, offices or commercial premises. These include cases where a single aggregate bill is issued to cover separate dwellings having individual standing charges. (In some instances the standing charge may be zero). The number of dwellings attracting an individual standing charge and not the number of

bills should be counted. Exclude mixed/commercial properties and multiple household properties, e.g. blocks of flats having only one standing charge. For the avoidance of doubt this exclusion would result in the block of flats in the example being counted as a single property. Where companies issue an assessed charge to a property because metering is not possible or is uneconomic then these properties should be classified as unmeasured. Examples:

- Typical family dwelling, i.e. terraced, semi-detached, detached house or flat having individual standing charges.
- Local authority family dwellings which each have individual standing charges but may be included in an aggregate water bill.

- 3.6 For the purposes of lines SUP1.17 to SUP1.27 where a group of properties are supplied by a single connection these shall be considered as several properties. They should only be considered as a single property if a single bill covers the whole property. This includes where the group of properties is billed by a third party and a single bill is raised to the third party. Where a single bill covers several properties none of the properties should be included within the unbilled property totals in lines SUP1.20 and SUP1.24.
- 3.7 For the purposes of lines SUP1.13 to SUP1.16 and SUP1.23 to SUP1.27, where a non-household property is recorded within the MOSL¹ database it should be recorded as a billed property unless it is identified as vacant in which case it should be recorded as a void.

¹ Market operator services limited

b) Meter definitions

Basic meters are meters that require manual reads of consumption data through direct access to the meter installation.

AMR meters are meters using automated meter reading (AMR) technology. This enables consumption data to be read remotely without having to directly access the meter or property for a manual reading.

AMI meters are meters using advanced metering infrastructure (AMI) technology. This enables consumption data to be read remotely without having to directly access the meter or property for a manual reading. Consumption data is transferred to the company through an integrated system of smart meters, communications networks, and data management systems. Such systems have the capability to:

- Record consumption data and allow ready access to this data by customers (directly or via contractors/agents) and the company at near real time, with data updated daily at a minimum, and made available at a minimum granularity of 1 hour intervals, or such greater frequency and/or granularity as reasonably requested by the customer or its contractors/agents;
- Enable automated leak alarms to be communicated to the customer and company; and
- Communicate with the internet.

Where necessary we request AMI meter reporting to be split by AMI meters (capable) and AMI meters (active).

AMI meters (capable) are meters which are capable of acting as AMI meters but are not currently. This could be due to the meter being located in an area where the supporting infrastructure has not yet been installed. It is assumed that such meters will be operating as AMR meters.

AMI meters (active) are meters which are acting as AMI meters.

Companies should ensure all meters comply with the appropriate regulations governing cold water meters, and that their metering systems comply with company's obligations under competition law.

SUP1 Commentary requirement

3.8 Companies should include the following commentary to this table;

- Where companies identify a property as uneconomic to bill, further detail of their assessment approach for identifying properties as uneconomic to bill.
- Where properties are recorded as unbilled 'other', further explanation of the reasons for these properties remaining unbilled.
- An explanation of their approach to calculating the non-resident population (wastewater).
- An explanation of their approach to calculating any non-resident population (water) reported in lines SUP1.30 to SUP1.32.

4. SUP2 – (no longer used)

Table SUP2 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP2.1			
SUP2.2			
SUP2.3			
SUP2.4			
SUP2.5			
SUP2.6			
SUP2.7			
SUP2.8			

5. SUP3 – (no longer used)

Table SUP3 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP3.1			
SUP3.2			
SUP3.3			
SUP3.4			
SUP3.5			
SUP3.W1 to SUP3.W50			
SUP3.7			
SUP3.8			

6. SUP4 – Green recovery expenditure – water resources and water network+

Table SUP4 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP4.1- SUP4.12	Capital / Operating / Totex expenditure by green recovery scheme	The capital / operating / totex expenditure incurred each year or forecast to be incurred in future years until 2025-26 for each individual green recovery scheme. The individual schemes reported in lines 1-3, 4-6, 7-9 and 10-12 should be consistent with those identified in the reporting requirements included in the green recovery final decision documentation.	4S.1-12
SUP4.13	Total green recovery programme – capex	The sum of lines 1, 4, 7 and 10.	4S.13
SUP4.14	Total green recovery programme – opex	The sum of lines 2, 5, 8 and 11.	4S.14
SUP4.15	Total green recovery programme expenditure	The sum of lines 13 and 14.	4S.15

SUP4 Additional guidance

- 6.1 In July 2021 we published our green economic recovery final decisions, allowing £793 million of new investment. This additional £793 million was part of a total of £2.7 billion of investment proposed by companies to deliver new proposals and accelerate existing ones to deliver an innovative and more resilient future for customers, society and the environment.
- 6.2 Specifically for the five companies who received new investment allowances in our [green economic recovery final decisions](#) we have included tables SUP4, SUP5, PD7, SUP6, SUP7, SUP8, SUP10 within the PR24 business plan tables. These tables are analogous to those we have included in the annual reporting framework to account for green recovery expenditure
- 6.3 Expenditure delivering the green recovery programme should be reported, in addition to other relevant AMP7 expenditure, in the appropriate enhancement expenditure lines in tables CW3 or CWW3. Where an appropriate line does not exist, companies should define a new company specific line in which to record the expenditure.
- 6.4 In addition, for each green recovery scheme the delivery expenditure should be recorded in table SUP4 or SUP5.

- 6.5 Tables SUP4 and SUP5 are dedicated to green recovery expenditure reporting and will enable the tracking of expenditure associated with each green recovery scheme and the overall programme.
- 6.6 This table contains inputs needed for populating the PR19 green recovery cost adjustment reconciliation model and calculating the end of period revenue adjustments to be applied at PR24.

SUP4 Commentary requirement

- 6.7 Companies should clearly indicate where green recovery expenditure is associated with major projects in their supporting narrative.
- 6.8 Companies should provide commentary to reference where expenditure recorded for each green recovery scheme in table SUP4 has been included in the lines of tables CW3.

7. SUP5 – Green recovery expenditure – wastewater network+ and bioresources

Table SUP5 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP5.1- SUP5.12	Capital / Operating /Totex expenditure by green recovery scheme	The capital / operating / totex expenditure incurred each year for each individual green recovery scheme or forecast to be incurred in future years until 2025-26. The individual schemes reported in lines 1-3, 4-6, 7-9 and 10-12 should be consistent with those identified in the reporting requirements included in the green recovery final decision documentation.	4T.1-12
SUP5.13	Total green recovery programme – capex	The sum of lines 1, 4, 7 and 10.	4T.13
SUP5.14	Total green recovery programme – opex	The sum of lines 2, 5, 8 and 11.	4T.14
SUP5.15	Total green recovery programme expenditure	The sum of lines 13 and 14.	4T.15

SUP5 Additional guidance

- 7.1 For an overview of green economic recovery and reporting requirements see SUP4 additional guidance.
- 7.2 This table contains inputs needed for populating the PR19 green recovery cost adjustment reconciliation model and calculating the end of period revenue adjustments to be applied at PR24.

SUP5 Commentary requirement

- 7.3 Companies should clearly indicate where green recovery expenditure is associated with major projects in their supporting narrative.
- 7.4 Companies should provide commentary to reference where expenditure recorded for each green recovery scheme in table SUP5 has been reported in the lines of table CWW3.

8. SUP6 – Green recovery data

- 8.1 The impact of delivering the green recovery schemes should be identified in this table. We have only included parameters where we consider there is merit in distinguishing between elements delivered under the green recovery and those delivered under the PR19 business plan.
- 8.2 For the avoidance of doubt the impact of green recovery on these parameters should also be included within the business plan reporting lines in the water (CW) and wastewater (CWW) tables. For example, the impact of replacing lead supply pipes should be included in table CW6 and additional wastewater network storage volume (or effective volume) delivered for WINEP/NEP schemes should be recorded in table CWW20. In addition to reporting these parameters in the existing annual performance tables, companies delivering green recovery schemes should report the green recovery element separately in table SUP6.
- 8.3 Table SUP6 has been created based upon the specified deliverables in companies' green economic recovery proposals. Companies should review and add additional lines as required following this table structure and format.
- 8.4 We have not provided line definitions for this table because they are identical to those described in in the relevant water (CW) and wastewater (CWW) business plan tables. See table below for the mapping of SUP6 lines to main table lines.

Line	Title	Reference for line definition
SUP6.1	Total length of new potable mains	CW6.4
SUP6.2	Number of lead communication pipes replaced for water quality	CW6.21
SUP6.3	New selective meter installation	CW7.2
SUP6.4	New business meter installation	CW7.3
SUP6.5	Residential meters renewed	CW7.4
SUP6.6	Business meters renewed	CW7.5
SUP6.7	New selective meters installed for existing customers	CW7.6
SUP6.8	New business meters installed for existing customers	CW7.8
SUP6.9	Residential meters renewed	CW7.9
SUP6.10	Business meters renewed	CW7.10
SUP6.11	New residential meters installed for existing customers – supply-demand balance benefit	CW7.11
SUP6.12	New business meters installed for existing customers – supply-demand balance benefit	CW7.12
SUP6.13	Residential meters renewed – supply-demand balance benefit	CW7.13
SUP6.14	Business meters renewed – supply-demand balance benefit	CW7.14

Line	Title	Reference for line definition
SUP6.15	Leakage improvements delivering benefits in 2020-25	This is the leakage reduction delivered through green recovery activities expressed in terms of total annual leakage as described in CW5.36
SUP6.16	Additional storm storage tank provided at STWs	CWW20.14, CWW20.15
SUP6.17	Additional volume of network storage at CSOs etc to reduce spill frequency	CWW20.19, CWW20.20

SUP6 Commentary requirement

- 8.5 WINEP/NEP phosphorus removal and WRMP related green recovery schemes should be reported in tables CWW19 and CWW8 and clearly identified as green recovery within the supporting narrative. There is no requirement to repeat the information included in tables CW8 and CWW19 in table SUP6 commentary.
- 8.6 For schemes delivering lead communication pipe replacements for water quality the supporting narrative should also identify the total length of pipe replaced or relined. The supporting narrative should also provide detail of number and length of external and internal customer supply pipes replaced under green recovery activities.
- 8.7 In lines 6.16 and 6.17 companies should include schemes delivering additional capacity through both grey infrastructure and nature based/green solutions. The supporting narrative should identify the volumes associated with:
- schemes providing additional storm tank capacity at STWs delivered through grey infrastructure;
 - schemes delivering additional volumes of effective storm storage through nature based/green solutions;
 - schemes delivering additional volumes of network storage at CSOs etc to reduce spill frequency through grey infrastructure; and
 - schemes delivering additional volume of effective network storage to reduce spill frequency through nature based/green solutions.

9. SUP7 – Green recovery; Water common performance commitments

- 9.1 For each performance commitment impacted by green recovery investment we adopt one of two approaches, ex-ante or ex-post adjustment. The individual approach for each performance commitment is defined in our [green economic recovery final decisions](#).
- 9.2 Where we make an ex-ante adjustment to a performance commitment, companies should include the impact from delivering green recovery in tables OUT1, OUT8, LS1 and related tables as appropriate.
- 9.3 Where we are making an ex-post adjustment to a performance commitment, companies should exclude the impact from delivering green recovery in tables OUT1, OUT8, LS1 and related tables.
- 9.4 In both cases companies delivering green recovery schemes should report the green recovery impact on performance commitments separately in tables, SUP7, SUP8 and SUP9. These tables only report the impact of green recovery schemes with companies' actual performance position being reported in tables OUT1, OUT8, LS1 and related tables. Tables SUP7 and SUP8 cover the common performance commitments and table covers bespoke performance commitments.
- 9.5 Where tables SUP7, SUP8 and SUP9 request 'Performance level - actual including impacts of green recovery investment' the figures should be taken from or linked to table OUT8. The repetition of this data is to provide clarity on the impact of green recovery investment.
- 9.6 We have not provided line definitions for this table because they are identical to those set out in companies' [PR19 final determination outcome performance commitment appendices](#), as amended by agreed corrections or by the Competition and Market's Authority in the case of the 4 appellant companies (Anglian Water, Northumbrian Water, Yorkshire Water and Bristol Water). See table below for the mapping of SUP7 lines to table OUT4 lines.²

Line	Title	Reference for line definition
SUP7.1	Per capita consumption (PCC)	OUT4 – line to be confirmed in next iteration of table
SUP7.2	Leakage - actual including impacts of green recovery investment	OUT4.5

² We may need to amend the references in the table if there are significant changes to performance commitment definitions for the final methodology.

Line	Title	Reference for line definition
SUP7.3	Leakage - actual impacts of green recovery investment element only	OUT4.5
SUP7.4	Per capita consumption (PCC) - actual impacts of green recovery investment element only	OUT4 – line to be confirmed in next iteration of table

9.7 It is company’s responsibility to report accurate and complete information for overall and individual performance commitments as specified in the company specific outcome performance commitment appendices.

9.8 The list of performance commitments we expect companies to include in these tables are included in our [green economic recovery final decisions](#).³

SUP7 Commentary requirement

9.9 We expect the companies to explain how they have determined the impact associated with green recovery and any material deviation of the outturn green recovery impacts from forecast impacts, alongside any supporting calculations, within their annual report on green recovery.

³ Ofwat, 'Green economic recovery: Final decisions', July 2021, Appendix A2, pp. 135-137.

10. SUP8 – Green recovery; Wastewater common performance commitments

- 10.1 For each performance commitment impacted by green recovery investment we adopt one of two approaches, ex-ante or ex-post adjustment. The individual approach for each performance commitment is defined in our [green economic recovery final decisions](#).
- 10.2 Where we make an ex-ante adjustment to a performance commitment, companies should include the impact from delivering green recovery in tables OUT1, OUT8, LS1 and related tables as appropriate.
- 10.3 Where we are making an ex-post adjustment to a performance commitment, companies should exclude the impact from delivering green recovery in tables OUT1, OUT8, LS1 and related tables.
- 10.4 In both cases companies delivering green recovery schemes should report the green recovery impact on performance commitments separately in tables, SUP7, SUP8 and SUP9. These tables only report the impact of green recovery schemes with companies' actual performance position being reported in tables OUT1, OUT8, LS1 and related tables. Tables SUP7 and SUP8 cover the common performance commitments and table covers bespoke performance commitments.
- 10.5 Where tables SUP7, SUP8 and SUP9 request 'Performance level - actual including impacts of green recovery investment' the figures should be taken from or linked to table OUT8. The repetition of this data is to provide clarity on the impact of green recovery investment.
- 10.6 We have not provided line definitions for this table because they are identical to those set out in companies' [PR19 final determination outcome performance commitment appendices](#), as amended by agreed corrections or by the Competition and Market's Authority in the case of the 4 appellant companies (Anglian Water, Northumbrian Water, Yorkshire Water and Bristol Water). Companies should report their bespoke performance commitments in the same order as the pre-populated APR tables 3A and 3B. See table below for the mapping of SUP8 lines to table OUT5 and OUT8 lines.⁴

Line	Title	Reference for line definition
SUP8.1	Internal sewer flooding - customer proactively reported	OUT5.1

⁴ We may need to amend the references in the table if there are significant changes to performance commitment definitions for the final methodology.

Line	Title	Reference for line definition
SUP8.2	Internal sewer flooding – company reactively identified (ie neighbouring properties)	OUT5.2
SUP8.3	Internal sewer flooding	OUT8.7
SUP8.4	Pollution incidents	OUT8.8
SUP8.5	Risk of sewer flooding in a storm	As per table 3.E of the annual performance reporting guidance
SUP8.6	Risk of sewer flooding in a storm	As per table 3.I of the annual performance reporting guidance

10.7 It is company’s responsibility to report accurate and complete information for overall and individual performance commitments as specified in the company specific outcome performance commitment appendices.

10.8 The list of performance commitments we expect companies to include in these tables are included in our [green economic recovery final decisions](#).⁵

SUP8 Commentary requirement

10.9 We expect the companies to explain how they have determined the impact associated with green recovery and any material deviation of the outturn green recovery impacts from forecast impacts, alongside any supporting calculations, within their annual report on green recovery.

⁵ Ofwat, 'Green economic recovery: Final decisions', July 2021, Appendix A2, pp. 135-137.

11. SUP9 – Green recovery; Bespoke performance commitments

- 11.1 For each performance commitment impacted by green recovery investment we adopt one of two approaches, ex-ante or ex-post adjustment. The individual approach for each performance commitment is defined in our [green economic recovery final decisions](#).
- 11.2 Where we make an ex-ante adjustment to a performance commitment, companies should include the impact from delivering green recovery in tables OUT1, OUT8, LS1 and related tables as appropriate.
- 11.3 Where we are making an ex-post adjustment to a performance commitment, companies should exclude the impact from delivering green recovery in tables OUT1, OUT8, LS1 and related tables.
- 11.4 In both cases companies delivering green recovery schemes should report the green recovery impact on performance commitments separately in tables, SUP7, SUP8 and SUP9. These tables only report the impact of green recovery schemes with companies' actual performance position being reported in tables OUT1, OUT8, LS1 and related tables. Tables SUP7 and SUP8 cover the common performance commitments and table covers bespoke performance commitments.
- 11.5 Where tables SUP7, SUP8 and SUP9 request 'Performance level - actual including impacts of green recovery investment' the figures should be taken from or linked to table OUT8. The repetition of this data is to provide clarity on the impact of green recovery investment.
- 11.6 The exact tables impacted for each performance commitment will be dependent upon if it is proposed to continue at PR24 and if its definition is retained from PR19.
- 11.7 We have not provided line definitions for this table because they are identical to those set out in companies' [PR19 final determination outcome performance commitment appendices](#), as amended by agreed corrections or by the Competition and Market's Authority in the case of the 4 appellant companies (Anglian Water, Northumbrian Water, Yorkshire Water and Bristol Water). See table below for the mapping of SUP9 lines to table OUT8 lines.⁶

⁶ We may need to amend the references in the table if there are significant changes to performance commitment definitions for the final methodology.

Line	Title	Reference for line definition
SUP9.1 – 9.8	Bespoke performance commitment	OUT8.11 to OUT8.44

11.8 It is company’s responsibility to report accurate and complete information for overall and individual performance commitments as specified in the company specific outcome performance commitment appendices.

11.9 The list of performance commitments we expect companies to include in these tables are included in our [green economic recovery final decisions](#).⁷

SUP9 Commentary requirement

11.10 We expect the companies to explain how they have determined the impact associated with green recovery and any material deviation of the outturn green recovery impacts from forecast impacts, alongside any supporting calculations, within their annual report on green recovery.

11.11 Companies should identify the line in table OUT8 in which the bespoke performance commitment is reported.

⁷ Ofwat, 'Green economic recovery: Final decisions', July 2021, Appendix A2, pp. 135-137.

12. SUP10 – Green recovery data capture reconciliation model input

Table SUP10 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP10.1-10.65	Component level to date	Companies report progress for each of their schemes in terms of delivery of the component named in column C consistent with the unit and number of decimal places defined in columns E and F. Companies should report actual figures for the historical years and provide a forecast for the remaining years. Further details of the reporting requirements are included in our green economic recovery final decisions . ⁸	10E.1-65

SUP10 Additional guidance

- 12.1 SUP10 captures the progress made in delivering each green recovery scheme at component level. This table is intended to provide the input to the 'Green Recovery cost allowance adjustment model'.
- 12.2 An individual table has been created for each scheme funded as part of the green recovery.
- 12.3 We do not provide line definitions for this table because detail of the green recovery reporting requirements has previously been provided in [green economic recovery final decisions](#).
- 12.4 We expect companies to provide updates on actual and forecast progress as appropriate throughout the PR24 assessment process to ensure an accurate position is available for the final determinations.
- 12.5 This table contains inputs needed for populating the PR19 Green recovery cost adjustment reconciliation model and calculating the end of period revenue adjustments to be applied at PR24.

⁸ Ofwat, 'Green economic recovery: Final decisions', July 2021, Appendix A2, pp. 135-137.

SUP10 Commentary requirements

12.6 An explanation of how the forecast figures for each component have been determined.

13. SUP11 – Real price effects and frontier shift

Table SUP11 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP11.1	CPIH: Financial year average indices year on year %	Copied from PD1 line 34.	
SUP11.2	Real change in input price - Labour	Please enter company forecast of real changes in input prices of labour relative to CPIH inflation. Positive figures indicate input price inflation is increasing faster than CPIH inflation	
SUP11.3	Real change in input price - Energy	Please enter company forecast of real changes in input prices of energy relative to CPIH inflation. Positive figures indicate input price inflation is increasing faster than CPIH inflation	
SUP11.4	Real change in input price - Chemicals	Please enter company forecast of real changes in input prices of chemicals relative to CPIH inflation. Positive figures indicate input price inflation is increasing faster than CPIH inflation	
SUP11.5	Real change in input price - Materials, plant and equipment	Please enter company forecast of real changes in input prices of materials, plant and equipment relative to CPIH inflation. Positive figures indicate input price inflation is increasing faster than CPIH inflation	
SUP11.6	Real change in input price - Other	Please enter company forecast of real changes in input prices of other inputs relative to CPIH inflation. Positive figures indicate input price inflation is increasing faster than CPIH inflation	
SUP11.7	RPE wholesale water base - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.8	RPE wholesale water base - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.9	RPE wholesale water base - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.10	RPE wholesale water base - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.11	RPE wholesale water base - Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.12	Total real price effect - wholesale water base	Calculated total proportions of expenditures for each control.	
SUP11.13	RPE wastewater N+ base - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.14	RPE wastewater N+ base - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.15	RPE wastewater N+ base - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.16	RPE wastewater N+ base - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	

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Line	Title	Definition	RAG 4.10 line reference
SUP11.17	RPE wastewater N+ base - Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.18	Total real price effect - wastewater N+ base	Calculated total proportions of expenditures for each control.	
SUP11.19	RPE bioresources base - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.20	RPE bioresources base - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.21	RPE bioresources base - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.22	RPE bioresources base - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.23	RPE bioresources base - Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.24	Total real price effect ~ bioresources base	Calculated total proportions of expenditures for each control.	
SUP11.25	RPE wholesale water enhancement - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.26	RPE wholesale water enhancement - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.27	RPE wholesale water enhancement - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.28	RPE wholesale water enhancement - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.29	RPE wholesale water enhancement - Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.30	Total real price effect - wholesale water enhancement	Calculated total proportions of expenditures for each control.	
SUP11.31	RPE wastewater N+ enhancement - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.32	RPE wastewater N+ enhancement - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.33	RPE wastewater N+ enhancement - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.34	RPE wastewater N+ enhancement - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.35	RPE wastewater N+ enhancement - Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.36	Total real price effect ~ wastewater N+ enhancement	Calculated total proportions of expenditures for each control.	

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Line	Title	Definition	RAG 4.10 line reference
SUP11.37	RPE bioresources enhancement - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.38	RPE bioresources enhancement - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.39	RPE bioresources enhancement - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.40	RPE bioresources enhancement - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.41	RPE bioresources enhancement - Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.42	Total real price effect ~ bioresources enhancement	Calculated total proportions of expenditures for each control.	
SUP11.43	RPE retail - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.44	RPE retail - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.45	RPE retail - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.46	RPE retail - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.47	RPE retail - Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.48	Total real price effect ~ retail	Calculated total proportions of expenditures for each control.	
SUP11.49	Frontier shift assumption - Wholesale water base	Company forecast of real changes in frontier shift improvements in wholesale services. Positive figures indicate efficiency is improving over time.	
SUP11.50	Frontier shift assumption - Wholesale wastewater N+ base	Company forecast of real changes in frontier shift improvements in wholesale services. Positive figures indicate efficiency is improving over time.	
SUP11.51	Frontier shift assumption - Bioresources base	Company forecast of real changes in frontier shift improvements in wholesale services. Positive figures indicate efficiency is improving over time.	
SUP11.52	Frontier shift assumption - Wholesale water enhancement	Company forecast of real changes in frontier shift improvements in wholesale services. Positive figures indicate efficiency is improving over time.	
SUP11.53	Frontier shift assumption - Wholesale wastewater N+ enhancement	Company forecast of real changes in frontier shift improvements in wholesale services. Positive figures indicate efficiency is improving over time.	
SUP11.54	Frontier shift assumption - bioresources enhancement	Company forecast of real changes in frontier shift improvements in wholesale services. Positive figures indicate efficiency is improving over time.	
SUP11.55	Frontier shift assumption - Retail	Company forecast of real changes in frontier shift improvements in retail services. Positive figures indicate efficiency is improving over time.	

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Line	Title	Definition	RAG 4.10 line reference
SUP11.56	Net price change - Wholesale water base	Calculated net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.57	Net price change - Wastewater N+ base	Calculated net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.58	Net price change - Bioresources base	Calculated net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.59	Net price change - Wholesale water enhancement	Calculated net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.60	Net price change - Wastewater N+ enhancement	Calculated net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.61	Net price change - Bioresources enhancement	Calculated net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.62	Net price change – Retail	Calculated net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.63	Cumulative net price change - Wholesale water base	Cumulative net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.64	Cumulative net price change - Wastewater N+ base	Cumulative net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.60	Cumulative net price change - Bioresources base	Cumulative net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.61	Cumulative net price change - Wholesale water enhancement	Cumulative net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.62	Cumulative net price change - Wastewater N+ enhancement	Cumulative net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.63	Cumulative net price change - Bioresources enhancement	Cumulative net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	
SUP11.64	Cumulative net price change – Retail	Cumulative net changes in future prices taking into account real price effects and frontier shift inflation. Negative figures indicate that prices are increasing by less than CPIH inflation.	

SUP11 Additional guidance

13.1 This table identifies real price effects and efficiency gains. We expect companies to provide evidence on how their assumptions were derived. We will use this information to set an ex ante allowance that reflects an efficient view of these assumptions, which will ensure allowances in the baselines are efficient.

13.2 The RPEs reflect companies' expectations of how much the costs would increase above CPIH due to macro-economic factors outside of the companies' direct control.

13.3 For wholesale services, the RPE of cost category 'c' in year 't' should be calculated as:

$$RPE_{c,t}(\%) = (1 + IPI_{c,t}(\%)) / (1 + CPIH_t(\%)) - 1$$

Where IPI (input price inflation) is the absolute-level each cost category (eg operating expenditure), has increased in year t relative to the previous regulatory year. Input price inflation estimates should be consistent with general inflation forecasts, considering the degree to which some factors such as energy costs will influence both measures.

13.4 For retail services, companies should provide the forecast of IPI (input price inflation) for each cost category rather than the RPE. This is because we do not index the retail control to the CPIH or any other inflation index.

13.5 Labour costs should consider labour elements of hired and contracted services. Other costs should include business rates. If any costs are excluded, please explain in the commentaries what proportion of total expenditure it represents.

13.6 Frontier shift represents the ability of even the most efficient firms in the sector to increase their efficiency over time, producing more output for a given volume of inputs (or, similarly, to maintain outputs but with a lower volume of inputs and therefore costs). The assumed efficiency gain in year 't' is the difference in expenditure between what the company expects to spend in year 't' and what it would have had to spend in year 't-1' to deliver the same level of services. The assumed efficiency gain should be expressed as a percentage reduction relative to the year before. Frontier shift estimates should consider both disembodied and embodied technological change. Frontier shift efficiency should reflect efficiency gains in relevant sections of the wider economy and the additional improvements expected for the water sector.

13.7 For the avoidance of doubt, and where applicable, costs reported in the wholesale expenditure tables should exclude frontier shift gains net of real price effects (RPEs). Costs reported in the developer services tables should include frontier shift gains net of

RPEs. Costs reported in the retail expenditure tables should include input price inflation net of assumed efficiency gains.

- 13.8 We will use the information provided in in this table to adjust cost data for modelling purposes. Companies should be clear that we will be expecting significant efficiency gains and these should be reflected in the business plans submitted.

SUP11 Commentary requirement

- 13.9 If any costs are excluded as per 13.5, please explain what proportion of total expenditure it represents.

- 13.10 Companies should provide an explanation of, and evidence for, how their assumptions have been derived.

14. SUP12 – Major projects and Direct Procurement for Customers (DPC)

Table SUP12 line definitions

- 14.1 The purpose of this table is to capture all large infrastructure projects above £200m whole life totex that companies have included in their business plan submission. Whole life totex is the total expenditure of running an asset until the end of its economic life.
- 14.2 The table requires the company to describe the project; identify where in the plan it is; state whether the project has been assessed as suitable (or otherwise) for delivery via DPC; and to provide cost information relating to the project. The table will enable us to have a complete overview for each company, what major projects are being proposed and how they might be delivered.
- 14.3 Companies are required to complete the table fully for each project, regardless of delivery route being proposed. Companies are not required to complete the table for existing DPC projects.

Column	Title	Definition	RAG 4.10 line reference
SUP12.1	Project name	The name of the infrastructure project >£200m whole life totex. A project may include one or more connected assets.	N/A
SUP12.2	Relevant Control	For each individual project, state which control it has been included in	N/A
SUP12.3	Base or enhancement	For each individual project, state whether the project is included in base or is enhancement expenditure	N/A
SUP12.4	Business plan table reference (table and line)	Please provide cross references to which other business plan tables include cost information about the project Where there are many multiple references, please provide the main reference in the table and the complete list of references in the commentary to the table.	N/a
SUP12.5	Business plan reference	For each project, provide the reference to where in the business plan submission further information is provided about the project, including its assessment of suitability for DPC. Where there are many multiple references, please provide the main references in the table and the complete list of references in the commentary to the table.	N/A
SUP12.6	Assessed as suitable for DPC	Confirm using Yes or No, whether the project is assessed in the business plan as suitable for delivery via DPC	N/A

Column	Title	Definition	RAG 4.10 line reference
SUP12.7	Whole-life totex	Confirm the whole-life totex for the project	N/A
SUP12.8	Total AMP 8 Project Development costs	Provide the profile of development costs for the project in AMP 8 that the company is expecting to incur irrespective of delivery route, including: <ul style="list-style-type: none"> • Design costs • Costs to obtain the necessary planning consents to deliver the project • Acquiring land rights necessary for the project to be delivered • Delivering any AMP8 site enabling works (where relevant) • Delivering any interface works to be completed in AMP8 Excluding: <ul style="list-style-type: none"> • costs to develop the project for delivery via DPC • DPC related procurement costs • DPC contract management costs 	N/A
SUP12.9	Total Construction Costs	Provide the profile of estimated construction costs over AMP 8, as well as estimated construction costs in AMP9 and AMP 10 (if relevant)	N/A
SUP12.10	Annual opex	Provide the average annual operating costs for the project	N/A
SUP12.11	Asset type	Please indicate what type of assets are being proposed to be delivered	N/A
SUP12.12	Asset life	Provide the assumed asset life for the project. Where the project includes several or more assets provide the longest asset life.	N/A
SUP12.13	Year operation begins	Provide the first anticipated full year of operation when the stated annual opex will commence.	N/A
SUP12.14	Total AMP8 DPC related costs	Provide the profile of any costs that the company is expecting to incur to: <ul style="list-style-type: none"> • develop the project for delivery via DPC • run the procurement process for DPC • manage the Competitively Appointed Provider (CAP) 	N/A

SUP12 Additional guidance

14.4 Please insert additional lines as required.

SUP12 Commentary requirement

14.5 Project name: Please provide a short description of each project, including providing an indicative timetable for start of construction and operations.

- 14.6 Business plan references: The table requires the company to reference where in the business plan submission further information can be found about each project including the company's assessment of delivery via DPC. Where there are many multiple references, please provide the main references in the table and the full list of references in the commentary to SUP12.
- 14.7 Whole-life totex: please confirm how whole-life totex has been calculated and list any material assumptions.
- 14.8 Total AMP 8 Project Development costs: please provide a breakdown of the costs included in this line.
- 14.9 Total Construction Costs: where the project includes more than one connected asset, please provide a breakdown of construction costs by asset type.
- 14.10 Annual opex: please explain any assumptions around utilisation impacting the forecast average annual operating costs.
- 14.11 Asset type: Please briefly summarise the main assets included in the project and their key characteristics e.g. size, capacity.
- 14.12 Total AMP 8 DPC related costs: please provide a breakdown of the costs included in this line, explain the basis for these and list any key assumptions.

15. SUP13 – Havant Thicket

The purpose of this table is to capture information required for the Havant Thicket price control.

This currently a placeholder and will be developed in due course.

Table SUP13 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP13.1			
SUP13.2			
SUP13.3			
SUP13.4			

SUP13 Additional guidance

15.1 This table should be completed by Portsmouth Water only.

16. SUP14 – Customer engagement and affordability/acceptability of plans

Table SUP14 line definitions

Customer engagement

- 16.1 The purpose of this table is to provide information on the number of customers engaged by companies during development of the PR24 business plan. We are collecting this information because we were asked about the extent of customer engagement at PR14 and PR19 and we want to have these figures available at PR24.
- 16.2 We propose to use these figures for engagement and briefing purposes rather than for assessment of PR24 submissions.

Line	Title	Definition	RAG 4.10 line reference
SUP14.1	Number of household customers engaged with on the business plan	The actual number of household (water and wastewater residential retail) customers engaged with in developing the company's business plan up to submission i.e. in years 2019–2020 up to October 2023. The engagement is through all forms of customer engagement such as focus groups, surveys etc.	
SUP14.2	Number of non-household customers engaged with on the business plan	The actual number of non-household (water and wastewater) customers engaged with in developing the company's business plan up to submission i.e. submission in years 2019–2020 up to October 2023. The engagement is through all forms of customer engagement such as focus groups, surveys etc.	

SUP14 Additional guidance

Customer engagement

- 16.3 Customer engagement is through all forms of customer engagement such as focus groups, surveys etc over the period from 2019–2020 up to October 2023. Engagement is inclusive of household customers and non-household customers.
- 16.4 We recognise that the raw number of customers engaged with is a simple metric and does not reflect the depth of engagement that occurred. We also understand that the numbers reported in the PR24 data tables may not be directly comparable with earlier price reviews due to the introduction of the collaborative research approach.

Affordability and acceptability of business plans

16.5 The purpose of this table is to provide data from the affordability and acceptability testing of company business plans and long-term delivery strategies with customers, which is required to be conducted by each company under the PR24 collaborative cross-sector customer research approach.

Line	Title	Definition	RAG 4.10 line reference
	Water only customers		
SUP14.3	Affordability (Water bill only) - Customers expecting to find it difficult to pay their proposed bill	Derived from Q5, Appendix F: Survey questionnaire (Guidance for water companies: testing customers' views of the acceptability and affordability of PR24 business plans). Data should be reported as Q5=4,5 (weighted to the population of interest) as a percentage of Q5=1,2,3,4,5,97.	
SUP14.4	Affordability (Water bill only) - Customers expecting to find it easy to pay their proposed bill	"Derived from Q5, Appendix F: Survey questionnaire (Guidance for water companies: testing customers' views of the acceptability and affordability of PR24 business plans). Data should be reported as Q5=1,2 (weighted to the population of interest) as a percentage of Q5=1,2,3,4,5,97.	
SUP14.5	Affordability (Whole bill) - Customers expecting to find it difficult to pay their proposed bill	As per SUP14.3	
SUP14.6	Affordability (Whole bill) - Customers expecting to find it easy to pay their proposed bill	As per SUP14.4	
SUP14.7	Acceptability (water business plan only) – Customers responding that the business plan is unacceptable	Derived from Q8, Appendix F: Survey questionnaire (Guidance for water companies: testing customers' views of the acceptability and affordability of PR24 business plans). Data should be reported as Q8=3,4 (weighted to the population of interest) as a percentage of Q8=1,2,3,4,97.	
SUP14.8	Acceptability (water business plan only) – Customers responding that	Derived from Q8, Appendix F: Survey questionnaire (Guidance for water companies: testing customers' views of the acceptability and affordability of PR24 business plans). Data should be reported as Q8=1,2 (weighted to the population of interest) as a percentage of Q8=1,2,3,4,97.	

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	the business plan is acceptable		
SUP14.9	Acceptability (whole business plan) - Customers responding that the business plan is unacceptable	As per SUP14.7	
SUP14.10	Acceptability (whole business plan) - Customers responding that the business plan is acceptable	As per SUP14.8	
	Water and wastewater customers		
SUP14.11	Affordability (Whole bill) - Customers expecting to find it difficult to pay their proposed bill	As per SUP14.3	
SUP14.12	Affordability (Whole bill) - Customers expecting to find it easy to pay their proposed bill	As per SUP14.4	
SUP14.13	Acceptability (whole business plan) - Customers responding that the business plan is unacceptable	As per SUP14.7	
SUP14.14	Acceptability (whole business plan) - Customers responding that the business plan is acceptable	As per SUP14.8	
	Wastewater only customers		
SUP14.15	Affordability (Wastewater bill only) - Customers expecting to find it difficult to pay their proposed bill	As per SUP14.3	

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SUP14.16	Affordability (Wastewater bill only) - Customers expecting to find it easy to pay their proposed bill	As per SUP14.4	
SUP14.17	Affordability (Whole bill) - Customers expecting to find it difficult to pay their proposed bill	As per SUP14.3	
SUP14.18	Affordability (Whole bill) - Customers expecting to find it easy to pay their proposed bill	As per SUP14.4	
SUP14.19	Acceptability (Wastewater business plan only) - Customers responding that the business plan is unacceptable	As per SUP14.7	
SUP14.20	Acceptability (Wastewater business plan only) - Customers responding that the business plan is acceptable	As per SUP14.8	
SUP14.21	Acceptability (Whole business plan) - Customers responding that the business plan is unacceptable	As per SUP14.7	
SUP14.22	Acceptability (Whole business plan) - - Customers responding that the business plan is acceptable	As per SUP14.8	
	All customers (weighted combination)		
SUP14.23	Affordability for all customers - Customers expecting to find	As per SUP14.3	

	it difficult to pay their proposed bill		
SUP14.24	Affordability for all customers - Customers expecting to find it easy to pay their proposed bill	As per SUP14.4	
SUP14.25	Acceptability for all customers - Customers responding that the business plan is unacceptable	As per SUP14.7	
SUP14.26	Acceptability for all customers - Customers responding that the business plan is acceptable	As per SUP14.8	

SUP14 Additional guidance

Affordability and acceptability of business plans

- 16.6 This table will be populated from findings from the quantitative phase of customer research, based on guidance issued by Ofwat and CCW on 12 December 2022, '*Guidance for water companies: testing customers' views of the acceptability and affordability of PR24 plans*' (referred to subsequently as A&A Guidance). References to questions are from 'Appendix F: Survey questionnaire' of this A&A Guidance.
- 16.7 The data should relate to the most recent round of quantitative survey results in accordance with the A&A guidance. In some cases, this might not relate to the final submitted business plan. In others, it might be based on a different survey methodology as allowed for under the A&A Guidance (see P.6-7, minimum requirements for testing, A&A Guidance).
- 16.8 'Household with vulnerable customer' is defined as the combination of 'Any vulnerability', which is derived from Q13 [recoded]. See P.89 of the A&A Guidance.
- 16.9 'Households struggling to pay at least one bill' is defined as the combination of 'All of the time', 'Most of the time' and 'Sometimes' which is derived from Q1. See P.82 of the A&A Guidance.

- 16.10 For 'Household with vulnerable customer' and 'Households struggling to pay at least one bill', data is required to be inputted on the total number of unweighted responses (n) to the relevant survey question and the percentage of responses (weighted to the population of interest) for the metric. Percentages should be reported with zero decimal places and rounded up from .5.
- 16.11 Data for columns 1-10 should be reported according to the appropriate category of customers, applicable to companies. Only those cells should be completed for which research has been conducted. Some companies will be reporting under more than one customer type so data should be completed in the relevant sections applicable. The final category, 'All customers (weighted combination)', should be completed by all companies.

SUP14 Commentary requirement

- 16.12 Accompanying the metrics should be a statement identifying: any testing that has not been conducted in accordance with the full methodology (ie. that which requires at least one round of testing with customers as per the A&A Guidance); or if the reporting of findings are not based on the final submitted business plan. Details of geographical coverage should also be set out if it doesn't cover the whole of the relevant area.
- 16.13 Full details of the research should be included in the submissions accompanying business submissions, as set out in [PR24 and beyond: Customer engagement policy – a position paper](#), February 2022.

17. SUP15 – Affordability support measures – residential customers

SUP15 Additional guidance

- 17.1 We require companies to complete part A of the tables (Social tariffs and WaterSure – residential customers). Part B is not compulsory. We will take Part B tables and accompanying commentary into account when we consider each company's ambition on enhancing affordability (Chapter 11 of our final methodology, Section 11.3.2).
- 17.2 We confirm that companies may prepare these tables under a single scenario based on the current legislative arrangements for social tariffs. They are not required to prepare tables for a separate scenario of social tariffs under different legislative arrangements. We discussed the potential for two scenarios, in the context of a potential single water affordability discount scheme, in our final methodology (Appendix 1, Section 2), but are now confirming that two scenarios will not be necessary.
- 17.3 The tables include provision of support through social tariffs and other measures that can result in bill reductions for income-deprived customers (defined in the table definitions) and customers struggling to pay their water and sewerage bills more broadly. The total reductions to bills will be calculated using measures supporting both target groups. However, the overall average reduction per household (Line 46 of SUP15) will be calculated using the number of income-deprived customers in the denominator. This will provide greater consistency of the reported figures.
- 17.4 It is important to note that allocating bill reductions as a result of different measures needs to be on a net basis – where there is interaction between impacts of measures, only the additional impact of each measure needs to be reflected in the calculations. This is necessary to avoid double counting in order to provide a meaningful estimate of total and average amount of bill reductions.
- 17.5 While the tables in Part B will be a useful tool for the QAA of business plans, the relevant context and narrative are equally important – we will not base our assessment of affordability on the tables alone. We expect the narrative provided by companies to include explanation of the measures proposed and the approach and assumptions used for estimating the figures in the tables.
- 17.6 We welcome comments and further engagement on SUP 15 data tables and the approach outlined above from companies and other interested stakeholders. We intend

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to hold a workshop with companies by mid-March 2023. We will be making further revisions before business plan tables are finalised.

Line	Title	Definition	RAG 4.10 line reference
A1. Social tariffs and WaterSure - residential customers			
SUP15.1	Number of customers on social tariffs	Average number of customers on social tariffs during the year.	The sum of lines 2N.1, 2N.2 and 2N.3.
SUP15.2	Number of customers on WaterSure tariffs	Average number of customers on WaterSure tariffs over the reporting period.	N/A
SUP15.3	Number of customers not on social tariffs	Average number of customers not on social tariffs during the year.	The sum of lines 2N.4, 2N.5 and 2N.6.
SUP15.4	Total amount of money provided by customers and company to fund social tariffs discounts	Total amount contributed by both customers, through charges, and companies, through foregone revenue, to fund social tariffs discounts. The sum of lines SUP15.8 and SUP15.10.	N/A
SUP15.5	Average social tariff discount	The average social tariffs discount received by each social tariff customer funded by both customers, through charges, and revenue forgone by companies. Line SUP15.4 divided by SUP 15.1.	N/A
SUP15.6	Total reduction in bills for WaterSure customers	The difference in the total bill for all WaterSure customers and the total actual metered bill for all those customers.	N/A
SUP15.7	Average reduction in bills for WaterSure customers	The average reduction in bills received by each WaterSure customer. Line SUP15.6 divided by SUP15.2.	N/A
SUP15.8	Total amount of money collected from all customers in charges to fund social tariffs discounts	Total amount contributed by customers, through charges, to fund social tariffs discounts	The sum of lines 2N.10, 2N.11 and 2N.12.
SUP15.9	Average cross-subsidy from customers	Amount each customer contributed through charges on average to fund social tariffs. Line SUP15.8 divided by (SUP15.1 plus SUP15.3).	N/A
SUP15.10	Total revenue forgone by company to subsidise social tariffs	Total amount provided by company shareholders to fund social tariffs	The sum of lines 2N.16, 2N.17.
SUP15.11	Level of support for social tariff customers reflected in charges	Customers willing to pay amount reflected in retail charges.	2N.22
SUP15.12	Maximum contribution to social tariffs supported by customer engagement	Amount of money customers said they were willing to pay to fund social tariffs as revealed through customer research and engagement.	2N.23

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A2. Vulnerability			
SUP15.13	PSR reach	This is equal to RAG 4 Ref 3E.2 , column "Performance level – actual".	3E.2
SUP15.14	Customers receiving services through the SAR/PSR: (a) support with communication	Support with communication, including, but not limited to, alternative format for bills, bespoke or translated communication offerings. Lines SUP15.14 to SUP15.18 should be equal to lines 25 – 29 in App 4 of PR19 business plans tables.	N/A
SUP15.15	Customers receiving services through the SAR/PSR: (b) support with mobility and access restrictions	Support with mobility and access restrictions, including, but not limited to, supporting customers who cannot access their water meters or who require a knock and wait service to allow longer time to get to the door. See definition of line SUP15.14 for more details.	N/A
SUP15.16	Customers receiving services through the SAR/PSR: (c) support with supply interruption	Support with supply interruptions, including, but not limited to, advance notice ahead of planned supply interruption or emergency water supply during a planned supply interruption for customers with particular medical needs. See definition of line SUP.14 for more details.	N/A
SUP15.17	Customers receiving services through the SAR/PSR: (d) support with security	Support with security, including, but not limited to, password schemes and identity checks. See definition of line SUP15.14 for more details.	N/A
SUP15.18	Customers receiving services through the SAR/PSR: (e) support with 'other needs'	Support not captured in (a) to (d). See definition of line SUP15.14 for more details.	N/A
SUP15.19	Attempted contacts	This is equal to RAG 4 Ref 3E.3 , column "Performance level – actual".	3E.3
SUP15.20	Actual contacts	This is equal to RAG 4 Ref 3E.4 , column "Performance level – actual".	3E.4
B1. Income deprivation			
SUP15.21	IMD score (proportion of income deprived households)	The Indices of Deprivation 2019 have been constructed for the Ministry of Housing, Communities and Local Government (MHCLG). The Income domain score measures the proportion of the relevant population experiencing low income deprivation. The definition (p. 14) of low income used includes both those people that are out-of-work, and those that are in work but who have low earnings (and who satisfy the respective means tests). The relevant IMD score for each company to use in completing this table is published in Ofwat's residential retail cost models ('External data' sheet , Combined Oncome Score for England and Wales (IMD) – interpolated).	N/A
SUP15.22	Number of income deprived customers	Line SUP15.21 multiplied by the sum of lines SUP15.1 and SUP15.3.	N/A
B.2 Innovative charges		These are charges subject to charges scheme rules (not social tariffs or other form of support for customers)	

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		struggling to pay) based on a different charging structure from the standard flat rate variable charges used currently by all companies for household customers. We have discussed innovative charges in this consultation document .	
SUP15.23	Number of income-deprived customers on innovative charges	Company estimate of number of income-deprived households that would be on innovative charges to support affordability through delivering more progressive revenue recovery.	N/A
SUP15.24	Number of non-income-deprived customers on innovative charges	Company estimate of number of households that are not in income deprivation and are on innovative charges to support affordability through delivering more progressive revenue recovery.	N/A
SUP15.25	Average bill reduction for income-deprived customers as a result of innovative charges	Company estimate of average reduction per income-deprived customer	N/A
SUP15.26	Total bill reduction for income-deprived customers as a result of innovative charges	Line SUP15.25 multiplied by (SUP15.23/1000)	N/A
B3. Targeted demand side support			
SUP15.27	Number of income-deprived customers provided with water efficiency advice	Company estimate of number of income-deprived households that are provided with water efficiency advice / help with leaks by the company.	N/A
SUP15.28	Average bill reduction from water efficiency advice provided to income-deprived customers	The estimate is per number of income-deprived customers receiving water efficiency advice, net of any saving set out in lines SUP15.4 to SUP15.5 and SUP15.26 due to social tariffs or innovative charges. This is an estimate of additional savings to income-deprived customers – additional reductions to those included above in this data tables.	N/A
SUP15.29	Number of income-deprived customers moved from unmeasured to measured billing	Same as line SUP15.27 but relates to income-deprived customers that will be moved to metered billing.	N/A
SUP15.30	Average bill reduction from meter provision to income-deprived customers	Same steps as line SUP15.28, but relates to income-deprived customers that will be moved from unmeasured to metered billing.	N/A
SUP15.31	Total bill reduction for income-deprived customers as a result of targeted demand side support	Equal to (SUP15.27 multiplied by SUP15.28 + SUP15.29 multiplied by SUP15.30) divided by 1000.	N/A
B4. Other affordability support measures that reduce bills for customers struggling to pay their bills			
SUP15.32	Number of customers provided with affordability support from financial hardship funds	Company estimate of number of households struggling to pay provided with the specified type of support. Financial hardship funds might also be referred to as charitable trust/crisis funds.	N/A
SUP15.33	Average affordability support payment from financial hardship fund	Company estimate of average amount per household struggling to pay provided with the specified type of support.	N/A

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SUP15.34	Number of customers whose charges are written off during application period for Universal Credit	Company estimate of number of households struggling to pay provided with the specified type of support	N/A
SUP15.35	Average amount of charges written off during application period for Universal Credit	Company estimate of average amount per household struggling to pay provided with the specified type of support.	N/A
SUP15.36	Number of customers supported through matched payment schemes	Company estimate of number of households struggling to pay provided with the specified type of support	N/A
SUP15.37	Average amount of matched payments	Company estimate of average amount per household struggling to pay provided with the specified type of support.	N/A
SUP15.38	Number of customers supported through other measures	Company estimate of number of households struggling to pay water and sewerage bills through any other measures to reduce their bills.	N/A
SUP15.39	Average bill reduction through other support measures	Company estimate of average bill reduction per household struggling to pay water and sewerage bills through any other measures to reduce bills.	N/A
SUP15.40	Total bill reduction for customers struggling to pay as a result of other affordability support measures	Equal to (SUP15.32 multiplied by SUP15.33 + SUP15.34 multiplied by SUP15.35 + SUP15.36 multiplied by SUP15.37 + SUP15.38 multiplied by SUP15.39) divided by 1000.	N/A
B5. Other measures that assist customers struggling to pay their bills without reducing their bills			
SUP15.41	Number of customers assisted with advice on income maximisation	Company estimate of number of households supported through the specified measure to provide assistance to customers struggling to pay their water and sewerage bills without resulting in a reduction to bills.	N/A
SUP15.42	Number of customers assisted with advice on managing debts	Same as definition in line SUP15.41 for specified measure.	N/A
SUP15.43	Number of customers granted payment breaks / deferrals	Same as definition in line SUP15.41 for specified measure.	N/A
SUP15.44	Number of customers struggling to pay their bills assisted through other measures that do not reduce their bills	Same as definition in line SUP15.41 for specified measure.	N/A
B6. Total benefit of affordability support measures for customers struggling to pay their bills			
SUP15.45	Total bill reductions for customers struggling to pay	Equal to total amount of financial benefits resulting from reductions to bills for income deprived households and households struggling to pay. It is the sum of the additional/net benefits of the support measures provided in this table: The sum of lines SUP15.4, SUP15.6, SUP15.26, SUP15.31 and SUP15.40.	N/A
SUP15.46	Average amount per income-deprived customer	This is an average measure of benefits resulting from reductions in water bills per income-deprived household. While total benefits result from measures supporting income-deprived customers and customers	N/A

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		struggling to pay, the denominator used here is number of income-deprived customers for consistency: Line SUP15.45 divided by (SUP15.22 divided by 1000).	
SUP15.47	Number of customers in water poverty before affordability support measures	This definition is aligned with CCW's affordability review – households spending more than 5% of their income (after housing costs) on their combined water and wastewater bill.	N/A
SUP15.48	Number of customers in water poverty after affordability support measures	As with line SUP15.47 but taking account of a lower water bill, as reflected in line SUP15.45.	N/A
B7. Total funding of affordability support measures for customers struggling to pay their bill			
SUP15.49	Total revenue foregone by company to fund social tariffs	Equal to line SUP15.10.	N/A
SUP15.50	Total revenue foregone by company to fund other measures to support affordability for customers struggling to pay	Company estimate of funding for all other measures to support affordability, including innovative charges, targeted demand side support and other measures supporting customers struggling to pay – it relates to line SUP15.45. This represents funding that has direct impact on reducing bills (it does not include companies' administrative and operating costs to administer the measures).	N/A
SUP15.51	Total revenue forgone by company to fund all measures to support affordability for customers struggling to pay	The sum of lines SUP15.49 and SUP15.50.	N/A
SUP15.52	Total revenue from customers to fund social tariffs	Equal to lines SUP15.8.	N/A
SUP15.53	Total revenue from customers to fund other measures to support affordability for customers struggling to pay	Similar to Line 50, but relates to company estimate of funding for all other measures to support affordability which is derived from revenue collected through charging customers,	N/A
SUP15.54	Total revenue from customers to fund all measures to support affordability for customers struggling to pay	The sum of lines SUP15.52 and SUP15.53.	N/A
SUP15.55	Total contributions from hardship funds to fund all measures to support affordability for customers struggling to pay	Company estimate of financial contributions from hardship funds used to reduce bills for customers struggling to pay – for measures included in these tables.	N/A
SUP15.56	Total contributions from other third parties to fund all measures to support affordability for customers struggling to pay	Company estimate of financial contributions from other third parties used to reduce bills for customers struggling to pay – for measures included in these tables.	N/A
SUP15.57	Total revenue from all third parties to fund measures to	The sum of lines SUP15.55 and SUP15.56.	N/A

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	support affordability for customers struggling to pay		
	B8. Impact of affordability support measures on bad debt		
SUP15.58	Doubtful debt in absence of affordability support measures	Company estimate of doubtful debt before any support measures (described in this table) are taken into account.	N/A
SUP15.59	Reduction in doubtful debt due to affordability support measures	Company estimate of the reduction in doubtful debt that could result from the affordability support measures described in these tables.	N/A
SUP15.60	Doubtful debt after application of affordability support measures	Line SUP15.58 minus SUP15.59.	N/A