

August 2023

**PR24 Final Methodology 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.
V4	31/5/2023	Changes from V3: <ul style="list-style-type: none"> SUP1A/1B – Updated line references and added clarification regarding reporting of properties with multiple meters of different meter types. Additional commentary requirement included in relation to items relevant to PR24 cost assessment. SUP6 – additional lines added to align with RAG 4.11 SUP7, SUP8, SUP9 – Revisions to guidance to clarify where to include or exclude the performance impact from green recovery investment in related tables. Edits to guidance to ensure data is reported based on PR19 performance commitment definitions. SUP10 – SUP11 – new lines added for dummy control, additional guidance on real price effects and commentary. SUP15 – new lines added for average bills and percentage reduction in bills for customers struggling to pay as a result of support measures described in the table; updated definitions and additional guidance following comments and feedback.
V5	15/8/2023	Changes from V4; <ul style="list-style-type: none"> SUP11 – Added further detail on retail to reflect updates to the tables. SUP12 – clarification of how costs for multi-company projects should be reported

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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 cost drivers for econometric modelling and to normalise performance between companies (Properties, customer and population for the 2022-30 period);
- Information on real price effects and frontier shift efficiency to understand how companies consider that costs will change in the future; and
- 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 SUP1A.1 to SUP1A.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 SUP1A.5 to SUP1A.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 SUP1A.4 and SUP1A.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 SUP1A.1 and SUP1A.3 for properties receiving a water service, and equivalent to the sum of measured, unmeasured and total numbers in SUP1A.2 and SUP1A.3 for properties receiving a wastewater service.	4R.10

PR24 business plan table guidance part 10; Supplementary tables

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 SUP1A.1 and SUP1A.3 for void properties connected for water services, and equivalent to the sum of the number of voids in lines SUP1A.2 and SUP1A.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 SUP1A.10 and SUP1A.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 SUP1A.5 and SUP1A.7 for properties receiving a water service, and equivalent to the sum of measured, unmeasured and total numbers in lines SUP1A.6 and SUP1A.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 SUP1A.5 and SUP1A.7 for void properties connected for water services, and equivalent to the sum of the numbers of voids in lines SUP1A.6 and SUP1A.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 SUP1A.13 and SUP1A.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 SUP1A.12 and SUP1A.15.	4R.16
SUP1A.17	Resident population	The annual average resident population served. This includes both households and businesses billed.	4R.28

PR24 business plan table guidance part 10; Supplementary tables

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) as calculated in table OUT4. 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 CW7.22.	4R.31
SUP1A.21	Household unmeasured population (water only)	Unmeasured population total used to derive the unmeasured PCC value in CW7.23.	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

PR24 business plan table guidance part 10; Supplementary tables

Line	Title	Definition	RAG 4.10 line reference
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 SUP1B.3, SUP1B.4 and SUP1B.5.	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

Line	Title	Definition	RAG 4.10 line reference
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 SUP1B.7, SUP1B.8 and SUP1B.9.	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 SUP1B.6 and SUP1B.10.	4R.27

SUP1A and 1B 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 these tables are 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 these tables.
- 3.5 For the avoidance of doubt 'population' supplied through bulk exports should not be included in lines SUP1A.19 to SUP1A.21.

- 3.6 For the purposes of lines SUP1A.1 to SUP1A.12 and SUP1A.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.

- 3.7 For the purposes of lines SUP1B.1 to SUP1B.11 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 SUP1B.4 and SUP1B.8.
- 3.8 For the purposes of lines SUP1A.13 to SUP1A.16 and SUP1B.7 to SUP1B.11, 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.
- 3.9 For the purposes of lines SUP1B.1 to SUP1B.11 where a premise is served by multiple meters of different meter types (see meter definitions box below), the property should be recorded in table SUP1.B based on the 'smartest' meter type present. For example, if a property had an AMI and a basic meter it should be reported under the AMI category.

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 one 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.

For this categorisation, AMI meters are considered smarter than AMR meters, which in turn are considered smarter than basic (visual read) meters.

SUP1A and 1B Commentary requirement

3.10 Companies should include the following commentary to this table;

- An explanation of any material year-on-year variations.
- An explanation of any changes in reporting methods / assumptions that have led to a material change in reported figures.
- An indication of the quality of data provided.
- 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) reported in line SUP1A.18.
- An explanation of their approach to calculating any non-resident population (water) reported in lines SUP1A.19 to SUP1A.21.

3.11 Companies should also include more detailed evidence in relation to line items that are used as cost drivers in PR24 cost assessment including:

- Customer numbers – average during the year (SUP1A.1 to SUP1A.9);
- Property numbers – average during the year (SUP1A.10 to SUP1A.16);
- Property numbers – at end of year (SUP1B.1 to SUP1B.11).

3.12 This should include a comparison of forecasts with historical growth rates. In addition, companies should include an explanation of any scenarios / assumptions used to forecast property growth.

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	CW7.7
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	Replacement of basic meters with smart meters for residential customers	CW7.11
SUP6.12	Replacement of AMR meter with AMI meters for residential customers	CW7.12
SUP6.13	Replacement of basic meters with smart meters for business customers	CW7.13

Line	Title	Reference for line definition
SUP6.14	Replacement of AMR meter with AMI meters for business customers	CW7.14
SUP6.15	New residential meters installed for existing customers – supply-demand balance benefit	CW7.15
SUP6.16	New business meters installed for existing customers – supply-demand balance benefit	CW7.16
SUP6.17	Replacement of basic meter with smart meters for residential customers – supply-demand balance benefit	CW7.17
SUP6.18	Replacement of AMR meter with AMI meter for residential customers– supply-demand balance benefit	CW7.18
SUP6.19	Replacement of basic meter with smart meters for business customers – supply-demand balance benefit	CW7.19
SUP6.20	Replacement of AMR meter with AMI meter for business customers– supply-demand balance benefit	CW7.20
SUP6.21	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 CW5.35
SUP6.22	Additional storm tank capacity provided at STWs (grey infrastructure)	CWW20.14
SUP6.23	Additional effective storm storage capacity at sewage treatment work (delivered through green infrastructure)	CWW20.15
SUP6.24	Additional volume of network storage at CSOs etc to reduce spill frequency (grey infrastructure)	CWW20.36
SUP6.25	Additional effective storage in the network delivered through green infrastructure	CWW20.37

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.

9. SUP7 – Green recovery; Water common performance commitments

- 9.1 All impacts of green recovery investment on performance should be included in business plan tables such as OUT1, OUT2, OUT3, LS1, LS2 and related tables, with the exception of table OUT8. This is different to annual performance reporting where performance commitments that we made ex-post adjustments to are excluded from the main performance reporting tables.
- 9.2 Table OUT8 which reflects PR19 outcomes performance should be completed on the basis of the approach adopted for each individual performance commitment. For each performance commitment impacted by green recovery investment we adopted 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](#).
- 9.3 Where we make an ex-ante adjustment to a performance commitment, companies should include the impact from delivering green recovery in annual performance reporting in table OUT8.
- 9.4 Where we are making an ex-post adjustment to a performance commitment, companies should exclude the impact from delivering green recovery from table OUT8.
- 9.5 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 performance impact of green recovery schemes. Tables SUP7 and SUP8 cover the common performance commitments and table SUP9 covers bespoke performance commitments.
- 9.6 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.
- 9.7 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).

- 9.8 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.
- 9.9 The list of performance commitments we expect companies to include in these tables are included in our [green economic recovery final decisions](#).²

SUP7 Commentary requirement

- 9.10 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.

² Ofwat, '[Green economic recovery: Final decisions](#)', July 2021, Appendix A2, pp. 135-137.

10. SUP8 – Green recovery; Wastewater common performance commitments

- 10.1 All impacts of green recovery investment on performance should be included in business plan tables such as OUT1, OUT2, OUT3, LS1, LS2 and related tables, with the exception of table OUT8. This is different to annual performance reporting where performance commitments that we made ex-post adjustments to are excluded from the main performance reporting tables.
- 10.2 Table OUT8 which reflects PR19 outcomes performance should be completed on the basis of the approach adopted for each individual performance commitment. For each performance commitment impacted by green recovery investment we adopted 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](#).
- 10.3 Where we make an ex-ante adjustment to a performance commitment, companies should include the impact from delivering green recovery in annual performance reporting in table OUT8.
- 10.4 Where we are making an ex-post adjustment to a performance commitment, companies should exclude the impact from delivering green recovery from table OUT8.
- 10.5 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 performance impact of green recovery schemes. Tables SUP7 and SUP8 cover the common performance commitments and table SUP9 covers bespoke performance commitments.
- 10.6 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.
- 10.7 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).

- 10.8 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.
- 10.9 The list of performance commitments we expect companies to include in these tables are included in our [green economic recovery final decisions](#).³

SUP8 Commentary requirement

- 10.10 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.

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

11. SUP9 – Green recovery; Bespoke performance commitments

- 11.1 All impacts of green recovery investment on performance should be included in business plan tables such as OUT1, OUT2, OUT3, LS1, LS2 and related tables, with the exception of table OUT8. This is different to annual performance reporting where performance commitments that we made ex-post adjustments to are excluded from the main performance reporting tables.
- 11.2 Table OUT8 which reflects PR19 outcomes performance should be completed on the basis of the approach adopted for each individual performance commitment. For each performance commitment impacted by green recovery investment we adopted 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](#).
- 11.3 Where we make an ex-ante adjustment to a performance commitment, companies should include the impact from delivering green recovery in annual performance reporting in table OUT8.
- 11.4 Where we are making an ex-post adjustment to a performance commitment, companies should exclude the impact from delivering green recovery from table OUT8.
- 11.5 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 performance impact of green recovery schemes. Tables SUP7 and SUP8 cover the common performance commitments and table SUP9 covers bespoke performance commitments.
- 11.6 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.
- 11.7 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). Companies should report their bespoke performance commitments in the same order as the pre-populated annual performance report tables 3A and 3B.

- 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](#).⁴

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.

⁴ 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
SUP10.1-10.64	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 . ⁵	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.

⁵ 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. This forecast is for wholesale activities.	
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. This forecast is for wholesale activities.	
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. This forecast is for wholesale activities.	
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. This forecast is for wholesale activities.	
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. This forecast is for wholesale activities.	
SUP11.2R	Real change in input price – Labour (Retail)	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. This forecast is for retail activities.	
SUP11.3R	Real change in input price – Energy (Retail)	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. This forecast is for retail activities.	
SUP11.4R	Real change in input price – Chemicals (Retail)	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. This forecast is for retail activities.	
SUP11.5R	Real change in input price - Materials, plant and equipment (Retail)	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. This forecast is for retail activities.	
SUP11.6R	Real change in input price - Other (Retail)	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. This forecast is for retail activities.	

PR24 business plan table guidance part 10; Supplementary tables

Line	Title	Definition	RAG 4.10 line reference
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.	
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.	

PR24 business plan table guidance part 10; Supplementary tables

Line	Title	Definition	RAG 4.10 line reference
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.	
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 Additional control enhancement - Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.44	RPE Additional control - Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.45	RPE Additional control - Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.46	RPE Additional control - Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.47	RPE Additional control - Other	Please enter the company forecast proportions of expenditures on other input costs.	

PR24 business plan table guidance part 10; Supplementary tables

Line	Title	Definition	RAG 4.10 line reference
SUP11.48	Total real price effect ~ Additional control	Calculated total proportions of expenditures for each control.	
SUP11.49	RPE retail – Labour	Please enter the company forecast proportions of expenditures on general labour.	
SUP11.50	RPE retail – Energy	Please enter the company forecast proportions of expenditures on energy.	
SUP11.51	RPE retail – Chemicals	Please enter the company forecast proportions of expenditures on chemicals.	
SUP11.52	RPE retail – Materials, plant and equipment	Please enter the company forecast proportions of expenditures on materials, plant and equipment.	
SUP11.53	RPE retail – Other	Please enter the company forecast proportions of expenditures on other input costs.	
SUP11.54	Total real price effect ~ retail	Calculated total proportions of expenditures for each control.	
SUP11.55	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.	
SUP11.56	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.	
SUP11.57	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.	
SUP11.58	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.	
SUP11.59	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.	
SUP11.60	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.	
SUP11.61	Frontier shift assumption – Additional control	Company forecast of real changes in frontier shift improvements in wholesale services. Positive figures indicate efficiency is improving over time.	
SUP11.62	Frontier shift assumption – Retail	Company forecast of real changes in frontier shift improvements in retail services. Positive figures indicate efficiency is improving over time.	
SUP11.63	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.	
SUP11.64	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.	
SUP11.65	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.	

PR24 business plan table guidance part 10; Supplementary tables

Line	Title	Definition	RAG 4.10 line reference
SUP11.66	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.	
SUP11.67	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.	
SUP11.68	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.	
SUP11.69	Net price change – Additional control	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.	
SUP11.69	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.	
SUP11.70	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.	
SUP11.71	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.	
SUP11.72	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.	
SUP11.73	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.	
SUP11.74	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.	
SUP11.75	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.	
SUP11.76	Cumulative net price change – Additional control	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.	
SUP11.77	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, for example underlying calculations, spreadsheets and analysis and references to source data. 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 Real price effects (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 and retail 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 Labour costs are the gross salaries and wages of employees, including payments resulting from bonus and profit-related payment schemes, employer's National Insurance contributions, superannuation, pension liabilities, sick pay, sickness benefits, private health insurance, retirement awards, death in service benefits, paid leave, subsistence, travel, entertaining and conference expenses. The costs should include temporary/agency staff directly employed by the company and the labour elements of hired and contracted services.

13.5 Energy costs are all costs related to energy consumption, where energy consumption includes measures of energy usage (electricity, gas, liquid fuels) by the company (irrespective of the power source). This includes energy consumed and energy exported. Where there is a difference between the forecast import and export real price effect adjustments for energy due to for example hedging strategies then please include the average net real price effect of the bioresources control taking into account both imports and exports. Please include this in the table and then please set out the calculations and supporting evidence in the supporting commentary. Forecast energy costs should reflect existing hedging arrangements water companies have in place.

13.6 Chemicals refers to costs of all chemical and chemical products used in the production process of the final product and by the company during its normal day to day operations. The definition should follow ISIC revision 4 definition consistent with the definition of producer price indices.

- 13.7 Materials, plant and equipment are defined as follows. Materials are raw materials, components, sub-components, and production supplies consumed during the production process of the final product and by the company in its normal day-to-day running. It does not include fuels. It does not include chemicals and chemical products. Plant and equipment refer to the assets that are expected to be used during more than one period which are used for the carrying on of the business. It is not stock on trade and is kept for permanent employment of the business. It includes machinery which includes machines and the working parts of machines. It includes machinery and equipment (not elsewhere classified) and transport equipment. It does not include property or business premises. Where appropriate companies should be consistent with IAS 16 definitions of plant and equipment. Where separate assumptions are made on materials and plant and equipment real price effects then these should be clearly explained and shown in the supporting commentary.
- 13.8 Other costs should include business rates. If any costs are excluded, please explain in the commentaries what proportion of total expenditure it represents.
- 13.9 For retail services, companies can submit retail specific RPEs. Companies should provide supporting commentary that explains their assumptions and calculations. Please explain any differences between retail RPEs and wholesale RPEs.
- 13.10 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.
- 13.11 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.
- 13.12 For avoidance of doubt, the price base for financial cost information is 2022-23 prices indexed using the financial year average Consumer Price Index (including housing costs) ie 2022-23 prices FYA (CPIH deflated). This includes the retail cost information requested in RET1 and RET1a. The difference between RET1 and RET1a is:

- RET1 should include the impact of frontier shift and real price effects assumptions included in table SUP11.
- RET1a should exclude the impact of frontier shift and real price effects assumptions included in table SUP11.

Please see other business plan table guidance documents for details on whether other cost information (eg wholesale and developer services) should include or exclude the impact of frontier shift and real price effects assumptions.

SUP11 Commentary requirement

13.13 If any costs are excluded as per 13.4, please explain what proportion of total expenditure it represents.

13.14 Companies should provide an explanation of, and evidence for, how their assumptions have been derived for example underlying calculations, spreadsheets and analysis and references to source data.

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. This includes projects being proposed for delivery via SIPR. Companies are not required to complete the table for existing DPC projects.
- 14.4 Costs should be expressed in 2022–23 prices consistent with the base year for the business plan.

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

PR24 business plan table guidance part 10; Supplementary tables

Column	Title	Definition	RAG 4.10 line reference
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
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

14.5 Please insert additional lines as required.

14.6 Where projects are being developed between two or more water companies, e.g. the RAPID Strategic Resource Options, please include in the table the full cost of the scheme covering all water companies to ensure alignment across company submissions. Please include in the commentary a breakdown of costs between the water companies.

SUP12 Commentary requirement

- 14.7 Project name: Please provide a short description of each project, including providing an indicative timetable for start of construction and operations.
- 14.8 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.
- 14.9 Whole-life totex: please confirm how whole-life totex has been calculated and list any material assumptions.
- 14.10 Total AMP 8 Project Development costs: please provide a breakdown of the costs included in this line.
- 14.11 Total Construction Costs: where the project includes more than one connected asset, please provide a breakdown of construction costs by asset type.
- 14.12 Annual opex: please explain any assumptions around utilisation impacting the forecast average annual operating costs.
- 14.13 Asset type: Please briefly summarise the main assets included in the project and their key characteristics e.g. size, capacity.
- 14.14 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

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

15.2 Cost lines to be agreed with Portsmouth Water in advance of business plan submissions

Table SUP13 line definitions

Line	Title	Definition	RAG 4.10 line reference
SUP13.1			
SUP13.2			
SUP13.3			
SUP13.4			
SUP13.5			
SUP13.6			
SUP13.7			

SUP13 Additional guidance

15.3 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.
- 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 key data from the affordability and acceptability testing of company business plans with customers, which is required to be conducted by each company under the PR24 collaborative cross-sector customer research approach.
- 16.6 This table will be populated from findings from the quantitative phase of customer research, based on the most recent version of guidance first 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 'Minimum requirements for testing', A&A Guidance).
- 16.8 All percentages should be reported with zero decimal places and rounded up from 0.5.
- 16.9 'Household with vulnerable customer' is defined as the combination of 'Any vulnerability', which is derived from Q13 [recoded dummy variable 4], Appendix F of the A&A Guidance.
- 16.10 '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, Appendix F of the A&A Guidance. Data should be reported as the number of responses Q1=1,2,3 and Q1=1,2,3 (weighted to the population of interest) as a percentage of Q1=1,2,3,4,5,96.
- 16.11 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.
- 16.12 'Affordability - customers expecting to find it difficult to pay their proposed bill' should be derived from Q5, Appendix F: Survey questionnaire (A&A Guidance). Data should be reported as the number of responses Q5=4,5 and Q5=4,5 (weighted to the population of interest) as a percentage of Q5=1,2,3,4,5,97. Customers who are only presented with the bill impact of the water or wastewater part of their bill are those that are separately billed for the two services, or customers who have been asked about the affordability of one part of the bill as an additional question after the prescribed questionnaire questions (in which case the question number will be different to Q5).

- 16.13 'Affordability - customers expecting to find it easy to pay their proposed bill' should be derived from Q5, Appendix F: Survey questionnaire (A&A Guidance). Data should be reported as the number of responses Q5=1,2 and Q5=1,2 (weighted to the population of interest) as a percentage of Q5=1,2,3,4,5,97. Customers who are only presented with the bill impact of the water or wastewater part of their bill are those that are separately billed for the two services, or customers who have been asked about the affordability of one part of the bill as an additional question after the prescribed questionnaire questions (in which case the question number will be different to Q5).
- 16.14 'Acceptability - customers responding that the proposed business plan is unacceptable' should be derived from Q8, Appendix F: Survey questionnaire (A&A Guidance). Data should be reported as the number of responses Q8=3,4 and Q8=3,4 (weighted to the population of interest) as a percentage of Q8=1,2,3,4,97.
- 16.15 'Acceptability - customers responding that the proposed business plan is acceptable' should be derived from Q8, Appendix F: Survey questionnaire (A&A Guidance). Data should be reported as the number of responses Q8=1,2 and Q8=1,2 (weighted to the population of interest) as a percentage of Q8=1,2,3,4,97.
- 16.16 Data 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

- 16.17 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 or if different testing has been carried out for different areas (covering different water and wastewater provider combinations).
- 16.18 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 SUP15, with supporting commentary, is where companies set out their approach to affordability, particularly for customers struggling to pay. It will be used in the quality and ambition assessment of business plans for affordability.
- 17.2 Part A of the tables focuses on the provision of social tariffs and WaterSure to support customers struggling to pay, as well as support for customers in vulnerable circumstances.
- 17.3 Part B includes questions on measures to support customers struggling to pay and the likely impacts of companies' proposals. We expect companies to complete Part B on a best endeavours basis where they intend to provide the measures described in the tables, providing assumptions and explanations in the commentary. Companies should not wait until 2025 to provide support for customers, and they should set out the years for which the support is available. If companies are not able to quantify the impacts of measures they intend to implement to support customers, or are unable to provide responses to any questions in Part B, they should note this in their commentary.
- 17.4 We have considered feedback and comments from companies when finalising the data tables and definitions. We have published our responses to the queries we have received [here \(April 2023\)](#).
- 17.5 One of the key changes is that we have added columns so water and sewerage companies (WASCs) can report on dual service customers, water only customers and wastewater only customers. Water only companies (WOCs) need to report on their water only customers.
- 17.6 We also received queries about the water affordability threshold. We would like to clarify that we are not going to use companies' estimates for those questions to produce an industry analysis on water poverty. Our definitions include assumptions and simplifications to previous methodology, which will be proportionate for our purposes, but may not be fully consistent with previous sector analysis. We expect companies to provide estimates on a best endeavours basis and if they are unable to provide those estimates they should note that in the commentary. We may commission further analysis on this metric – we will engage with companies if we take forward such work.

- 17.7 Part B focuses on income-deprived customers (defined in the table definitions). It also allows reporting on customers struggling to pay, which are customers eligible for financial support from the company. 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.
- 17.8 The reduction in bill is relative to a counterfactual of the different initiatives that support affordability not being undertaken. 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. In some cases, some customers may experience bill increases, and that also needs to be taken into account to calculate net bill reductions. This is necessary to avoid double counting in order to provide a meaningful estimate of total and average amount of bill reductions.
- 17.9 While the tables in Part B will be a useful tool for the QAA of business plans, the commentary is very important – we will not base our assessment of affordability on the tables alone. We expect the company's commentary to include explanation of the measures proposed and the approach and assumptions used for estimating the figures in the tables.
- 17.10 For the avoidance of doubt, the use of the term "customers" in SUP15 equates to "households". We have used them interchangeably to be consistent with existing terminology.

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.	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.	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

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Line	Title	Definition	RAG 4.10 line reference
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 divided by 1,000). Note that Lines 15.4 and 15.1 are in different units.	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 divided by 1,000). Note that Lines 15.6 and 15.2 are in different units.	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	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	2N.16, 2N.17 and 2N.18.
SUP15.11	Level of support for social tariff customers reflected in charges	Customers willingness to pay amount reflected in retail charges.	N/A
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.	N/A
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

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Line	Title	Definition	RAG 4.10 line reference
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 SUP15.14 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 households	Line SUP15.21 divided by 100 and 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 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 households 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

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Line	Title	Definition	RAG 4.10 line reference
SUP15.24	Number of non-income-deprived households 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 net bill reduction for income-deprived households as a result of innovative charges	Company estimate of average bill reduction (net) per income-deprived household.	N/A
SUP15.26	Total bill reduction for income-deprived households as a result of innovative charges	Line SUP15.25 multiplied by (SUP15.23/1,000). Note lines 25 and 23 are in different units.	N/A
B3. Targeted demand side support			
SUP15.27	Number of income-deprived households provided with water efficiency support measures	Company estimate of number of income-deprived households that are provided with water efficiency support measures by the company. These include water audits, house visits promoting water efficiency, installation of water efficiency devices by the company, fixing leaks free of charge (where customers are responsible for the pipes) over and above what compliance with licence condition H would require, and other proactive actions that include direct contact at household premises.	N/A
SUP15.28	Average net bill reduction from water efficiency support measures provided to income-deprived households	The estimate is per number of income-deprived households 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 households moved from unmeasured to measured billing	Similar to line SUP15.27 but relates to income-deprived households that will be moved to metered billing. Universal metering programmes and moving to assessed charges should be included here.	N/A
SUP15.30	Average net bill reduction from meter provision to income-deprived households	Similar to line SUP15.28, but relates to income-deprived households that will be moved from unmeasured to metered billing.	N/A
SUP15.31	Total bill reduction for income-deprived households as a result of targeted demand side support	Equal to (SUP15.27 multiplied by SUP15.28 + SUP15.29 multiplied by SUP15.30) divided by 1,000. Note line 31 is in different units.	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

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Line	Title	Definition	RAG 4.10 line reference
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
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 net 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 1,000. Note line 40 is in different units.	N/A
B5. Other measures that assist customers struggling to pay their bills without reducing those bills			
SUP15.41	Number of customers assisted with advice on income maximisation and managing debt	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 granted payment breaks / deferrals	Similar to definition in line SUP15.41 for specified measure.	N/A
SUP15.43	Number of customers struggling to pay their bills assisted through other measures that do not reduce their bills	Similar to definition in line SUP15.41 for specified measure.	N/A
B6. Total benefit of affordability support measures for customers struggling to pay their bills			
SUP15.44	Total net 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

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Line	Title	Definition	RAG 4.10 line reference
SUP15.45	Average household bill	Average household bill in the relevant period.	N/A
SUP15.46	Average net bill reduction per income-deprived household	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 struggling to pay, the denominator used here is number of income-deprived customers for consistency: Line SUP15.44 divided by (SUP15.22 divided by 1000).	N/A
SUP15.47	Net reduction (%) in average bill per income-deprived household	Equal to Line SUP15.46 divided by SUP15.45 in percentage terms (multiplied by 100).	N/A
SUP15.48	Number of households below the water affordability threshold before affordability support measures	<p>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.</p> <p>We expect companies to complete this question on a best endeavours basis. Companies could use sector-developed methodology and analysis as a starting point, updated with bill estimates for the AMP. That would allow for previous bill distribution figures to be updated using the PR24 average bills, adjusted for inflation (CPIH). We do not propose changes to previous income distribution figures for the purposes of this table.</p> <p>For the purposes of these tables, we are specifying a different threshold for WASCs and WOCs. Water affordability threshold if: Water Bill/Equivalised Net household income > 5% (for dual service), or 2.5% (for water only or wastewater only service).</p> <p>Equivalised Net income = (Gross income – govt/council taxes and National Insurance – housing costs – disability benefits) / (Equivalisation Factor)</p> <p>Housing costs include: Rent / Mortgage. They do not include: home insurance, energy costs, service / maintenance charges.</p> <p>Equivalisation Factor = $(1 + 0.5^*(\text{adults over 14 years} - 1) + 0.3^*\text{children under 14 years})^6$</p>	N/A

⁶ OECD-modified equivalence scale, [Chapter 3: Equivalised income – Office for National Statistics \(ons.gov.uk\)](https://www.ons.gov.uk/methods/measuring-income-and-wealth/equivalised-income)

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Line	Title	Definition	RAG 4.10 line reference
SUP15.49	Number of households below the water affordability threshold after affordability support measures	As with line SUP15.48 but taking account of a lower water bill, as reflected in line SUP15.46. The bill reductions to income-deprived households reported in these tables can be used to estimate the number of households below the water affordability threshold after the provision of affordability support measures for the purposes of these tables.	N/A
B7. Total funding of affordability support measures for customers struggling to pay their bill			
SUP15.50	Total revenue foregone by company to fund social tariffs	Equal to line SUP15.10.	N/A
SUP15.51	Total revenue foregone by company to fund other measures to support affordability for customers struggling to pay	<p>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 SUP15.46.</p> <p>This represents funding from owners/shareholders (not revenue deferrals) that has direct impact on reducing bills (it does not include companies' administrative and operating costs to administer the measures).</p> <p>Revenue foregone or sacrificed should only include direct contributions from owners/shareholders. Examples such as payment matching schemes and other schemes that may result in writing-off charges should not be included here, but companies can include such examples and an explanation of their impacts in the commentary.</p>	N/A
SUP15.52	Total revenue forgone by company to fund all measures to support affordability for customers struggling to pay	The sum of lines SUP15.50 and SUP15.51.	N/A
SUP15.53	Total revenue from customers to fund social tariffs	Equal to line SUP15.8.	N/A
SUP15.54	Total revenue from customers to fund other measures to support affordability for customers struggling to pay	Similar to line SUP15.51, 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
SUP15.55	Total revenue from customers to fund all measures to support affordability for customers struggling to pay	The sum of lines SUP15.53 and SUP15.54.	N/A
SUP15.56	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

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Line	Title	Definition	RAG 4.10 line reference
SUP15.57	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
SUP15.58	Total revenue from all third parties to fund measures to support affordability for customers struggling to pay	The sum of lines SUP15.56 and SUP15.57.	N/A
B8. Impact of affordability support measures on bad debt			
SUP15.59	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
SUP15.60	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
SUP15.61	Doubtful debt after application of affordability support measures	Line SUP15.59 minus SUP15.60.	N/A

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is a non-ministerial government department.
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Ofwat
Centre City Tower
7 Hill Street
Birmingham B5 4UA
Phone: 0121 644 7500

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