

PR24 Business Plan Data Tables Errata Log

On 15th August we published the final version of our business plan tables and related guidance. This follows considerable engagement over several months with companies. However, we have received more queries as companies come to populate their business plan tables. Where issues are identified through a query process then, if appropriate, we will provide updated guidance through our query response.

We recognise that it might be difficult for companies to identify key errors that are identified through the query process. Only a subset of queries will relate to a genuine error. Furthermore, the query process is not designed to allow Ofwat to articulate errors that we have identified ourselves.

We do not intend to republish our business plan tables or related guidance. Creating such new publications places a burden on both companies and ourselves. Instead, **where any errors are identified, we will reflect these through this errata log.**

We ask that companies consider this log as they populate their tables.

We have designed the log, so that it makes clear:

- any errors in our submission tables or related guidance documents; and the specific location it relates to;
- if there are any related queries;
- what the correction is; and
- what action should be taken.

We will publish updates to this log in future, if appropriate.

No.	QUERY ID(s)	Type of impact	Specific publication File	Table(s)	Location Reference	Error	Correction	Reason for correction	Specific Action expected
1	N/A	Guidance	Summary of Business Plan Tables to be submitted in October 2023	CW12, CWW12		We previously indicated that this company does not to populate these table.	We can confirm that if you have transitional expenditure, you should complete tables CW12 and CWW12	We have reconsidered the table submission requirements for Hafren Dyfrdwy	Hafren Dyfrdwy should take account of this.
2	N/A	Guidance	Summary of Business Plan Tables to be submitted in October 2023	SUP13		We previously indicated that we may request additional information on the Havant Thicket Reservoir through the business plan data tables.	We will not request this data on this area through the submission tables. We can confirm that we do not expect Portsmouth Water to submit any data in relation to SUP13.	We will not request this data through the business plan tables.	Portsmouth Water should take account of this.
3	541	Template	Submission tables	CWW9	BW: CE139 (CWW9.130, 2029-30)	There is a #REF! in the formula.	#REF!, should be deleted from the formulae in these columns	To ensure the total calculates correctly.	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the total in their accompanying commentaries.
4	N/A	Template	Submission tables	BIO2	Row 36 (BIO2.20)	Using row E36 as an example, the formula is double counting row 34. (Total columns are correct)	The correct formula should be: =IFERROR(E34+E35,0)	To ensure the total calculates correctly.	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the correct total in their accompanying commentaries.

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5	N/A	Guidance	Outcomes	OUT5	OUT5.65	We are providing further clarification of our expectations regarding the assumptions made for future works flow when forecasting performance commitment levels (PCLs) for the river water quality performance commitment.	In order to forecast 'phosphorus emitted in the latest calendar year from treatment works that had a phosphorus limit' in kilograms per day in line OUT5.63 it will be necessary for companies to make assumptions regarding the mean daily future flows at their treatment works. We expect companies to base their assumptions of future flow levels on historical data and to derive a figure representative of a 'normal' year i.e., a year that is not unusually dry or wet in terms of rainfall. Where no historical flow data exists companies should base their assumptions on a flow 1.2 times the permitted dry weather flow. Companies should provide a clear explanation of how they have estimated future flows as part of their submissions.	Clarification.	Companies should consider this clarification when completing OUT5.

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6	532	Template and Guidance	Submission tables	OUT4	OUT4.70, OUT4.74, OUT4.78	For years 2022-23 to 2029-30 the cells are populated from a calculation (sum) of cells in table CW5. The definition for the business demand performance commitment includes voids, whereas the lines in CW5 exclude voids. The data for total business consumption for these years therefore is inconsistent with the performance commitment definition.	Companies should provide the correct data (including voids) for the years 2022-23 to 2029-30 in the narrative.	To ensure data on total business consumption is consistent with the performance commitment definition.	Companies should provide the correct data (including voids) for the years 2022-23 to 2029-30 in the narrative.

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7	N/A	Template	Submission tables	RR7	RR7.28, RR7.31, RR7.54	The 'Bon codes' section is out of sync with the changes made on the template. Such as, missing the Bon code for year 2024-25 (and coloured tan) and not greyed out for other years with the Bon code removed.	<p>Update the Bon codes section to reflect the changes made on the template as follows:</p> <ol style="list-style-type: none"> 1. Update cell W47 with RR7_013_PR24 and change to tan colour. 2. Update cell W50 with RR7_016_PR24 and change to tan colour. Then for cells X50:AG50 remove bon codes and change to grey colour. 3. Update cell W81 with RR7_029_PR24 and change to tan colour. Then for cells X81:AG81 remove bon codes and change to grey colour. 	We've updated the tables to obtain an input for 2024-25 but didn't reflect the change into the bon codes section of the table or the F Outputs sheet. This was omitted from the changes log in error.	Companies should fill in the inputs as normal for year 2024-25 and ignore the error. Ofwat will make the correction on receipt of the submission.

No.	QUERY ID(s)	Type of impact	Specific publication File	Table(s)	Location Reference	Error	Correction	Reason for correction	Specific Action expected
8	N/A	Template	Submission tables	RR8	RR8.42	The 'Bon codes' section is out of sync with the changes made on the template. Such as, missing the Bon code for year 2024-25 (and coloured tan) and not greyed out for other years with the Bon code removed.	Update the Bon codes section to reflect the changes made on the template as follows: 1. Update cell W71 with RR8_032_PR24 and change to tan colour. Then for cells X71:AG71 remove bon codes and change to grey colour.	We've updated the tables to obtain an input for 2024-25 but didn't reflect the change into the bon codes section of the table or the F Outputs sheet. This was omitted from the changes log in error.	Companies should fill in the inputs as normal for year 2024-25 and ignore the error. Ofwat will make the correction on receipt of the submission.
9	N/A	Template	Submission tables	RR8	RR8.42, year 2034-35. Cell O71	We do not require an input for year 2034-35. The cell should have been greyed out because it is not required.	Change colour of cell O71 from tan to grey	We do not require an input for year 2034-35 because it is not needed in the financial model	Companies should ignore the request for an input for year 2034-35 because it is not needed in the financial model.
10	N/A	Guidance	Supplementary tables	SUP14	SUP14	A note providing more detailed guidance on the SUP14 tables was issued to companies via the Collaborative Research Steering Group on 25 August following discussion at the meetings and a number of queries through that forum.	The main changes were: a more detailed definition of the row and column definitions for the main tables SUP14.3 - SUP14.32; further clarification of which survey results should be reported in each of the tables; detailed instructions	Clarification and further detail added	Companies should follow the detailed guidance note when completing SUP14 data tables

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							on weighting; and clarification of the circumstances in which whole bill and single service (water or wastewater) bill impacts should be used to populate the affordability rows of the tables.		
11	N/A	Template	Costs(whole sale)-wastewater	CWW19 and 'Validation' tab	CWW19 table heading (cell B3) and 'Validation' tab cell C105	The 'Validation' tab contains the wrong title for CWW19. The heading on table CWW19 cell B3: 'Wastewater network+ - WINEP nutrient removal (phosphorus and total nitrogen) scheme costs and cost drivers' is correct. Therefore, the text in the 'Validation' tab, cell C105 should be viewed as incorrect as it does not match the correct title of CWW19.	Change cell C105 in 'Validation' tab to 'Wastewater network+ - WINEP nutrient removal (phosphorus and total nitrogen) scheme costs and cost drivers'	Accurate matching of BPDT titles	Companies should be aware that the table title in the Validation tab is incorrect, and the table title in CWW19 is correct.

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12	N/A	Template	Costs(whole sale)-wastewater	CWW20a and 'Validation' tab	CWW20a table heading (cell B3) and 'Validation' tab cell C107	The 'Validation' tab contains the wrong title for CWW20a. The heading on table CWW20a cell B3: 'Transition and accelerated programme - Wastewater network+ - Sewage treatment works population, capacity and network data' is correct. Therefore, the text in the 'Validation' tab, cell C107 should be viewed as incorrect as it does not match the correct title of CWW20a.	Change cell C107 in 'Transition and accelerated programme - Wastewater network+ - Sewage treatment works population, capacity and network data'	Accurate matching of BPDT titles	Companies should be aware that the table title in the Validation tab is incorrect, and the table title in CWW20a is correct.
13	N/A	Template	Submission tables	RR6	RR6.13 - RR6.18	Lines RR6.13 - RR6.18 QAA reward/(penalty) should have been greyed out for years 2025-26 to 2029-30.	Change colour of cells E22:I27 from tan to grey	We expect the lines to be used by Ofwat.	Companies do not need to populate these lines in their business plan tables or submitted financial model.

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14	537	Template and Guidance	Supplementary tables	SUP6	SUP6.3, SUP6.4	Line SUP6.3 reads 'New optant meter installation' but should read 'New selective meter installation for existing customers'. For consistency line SUP6.4 that reads 'New business meter installation' should read 'New business meter installation for existing customers'.	Line SUP6.3 should read 'New selective meter installation for existing customers'. Line SUP6.4 should read 'New business meter installation for existing customers'.	Correction and consistency	Companies should complete the lines aligned to the revised line name.
15	548	Template	Costs(whole sale)-wastewater	CWW3	CWW3.191	The formula shouldn't count rows CWW3.153-179	Formula should read =sum(E196:E205) and so on for subsequent columns	Correction	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the total in their accompanying commentaries.

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16	549	Template	Costs(whole sale)-wastewater	CWW19	Cells E812:K812	There is no formula	Formula should read =sum(E412:E811) and so on for subsequent columns	Correction	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the total in their accompanying commentaries.
17	546	Template	Summary tables	SUM4	SUM4.18 SUM4.20	The row numbers in the formulae in SUM4.18 and SUM4.20 are correct, but the column references need to change to AV, BG, BR, CC and CN.	SUM4.18 and SUM4.20 column references need to change to AV, BG, BR, CC and CN (annual wastewater totals for AMP8 from CWW1a)	Correction	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the total in their accompanying commentaries.

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18	547	Template	Submission tables	RR20	RR20.2	Line RR20.2 (Statement of cashflows - Other income) currently links from line RR18.5 (Income statement - Other income) which includes both cash and non-cash items. For the APRs, the table template was updated from 2022-23 where the 'other income' line in table 1D (cashflow) no longer links to table 1A (income statement) – i.e. pink coloured copy cells have changed to tan coloured input cells. This change was not reflected in the equivalent area of the Business plan tables.	<p>Change colour of cells from pink to tan and remove the formulae in cells E10:L10.</p> <p>Update the Bon codes section with BO5002_PR24 and change the colour of cells from pink to tan in cells V10:AC10.</p>	Consistency with APRs – to ensure that other income in cashflow excludes non-cash items.	Companies can overwrite the formula in the 'pink' copy cells with a value to reflect just the cash number it is expecting for 'other income'.
19	554	Template	Outcomes	OUT4	OUT4.29	Formula in the guidance for OUT4.29 is correct. Calculation in the excel tables is incorrect.	Formula should be(OUT4.28-OUT4.24)/OUT4.28	Correction and consistency	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the total in their accompanying commentaries.

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20	n/a	Template	Summary tables	SUM2	SUM2.26	Cell G45 calculation has been deleted.	Formula should be =SUM(G39:G44)	Correction	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the total in their accompanying commentaries.
21	n/a	Template	Summary tables	SUM2	SUM 2.6, SUM2.8	Formula calculates m3/p/day rather than the stated l/p/day	Formula should be multiplied by 1000	Correction	Companies should fill in the inputs above as normal and ignore the error in the calculation. Companies are welcome to include the total in their accompanying commentaries.