

February 2024

Consultation on regulatory reporting for the 2023-24 reporting year

Ofwat

About this document

This consultation sets out proposed changes to the reporting requirements for the annual performance report (APR) for 2023-24 onwards. The reporting requirements for the APR are contained in our regulatory accounting guidelines (RAGs). The RAGs set out the data and information that regulated monopoly companies must report and ensures that data is published consistently across the sector. This promotes transparency and allows all stakeholders to understand and challenge companies.

We are consulting on clarifications and updates to our current requirements as well as on requirements for some new information which we have not previously required to be reported. The amendments cover the data tables which companies are required to submit as part of their APRs. These requirements are set out in 'RAG 4 – Guideline for the table definitions in the annual performance report'. We are not consulting on changes to any of the other RAGs.

We invite comments from all stakeholders on the proposed changes.

We intend to publish the revised version of RAG 4 in the spring of 2024, once we have considered the responses which we receive to this consultation, and it will be effective for the 2023-24 reporting year.

Responding to this consultation

We would welcome any comments on the proposed changes to the APR table reporting guidance set out in sections 4 to 7 of this document, listed in appendix A3 and set out in full in the draft version of RAG 4.12 . **A suggested template for providing a response is provided in appendix A2**. Please email responses to annual.reporting@ofwat.gov.uk

The closing date for this consultation is 8 March 2024.

We intend to publish responses to this consultation on our website at www.ofwat.gov.uk. Subject to the following, by providing a response to this consultation you are deemed to consent to its publication.

If you think that any of the information in your response should not be disclosed (for example, because you consider it to be commercially sensitive), an automatic or generalised confidentiality disclaimer will not, of itself, be regarded as sufficient. You should identify specific information and explain in each case why it should not be disclosed and provide a redacted version of your response, which we will consider when deciding what information to publish. At a minimum, we would expect to publish the name of all organisations that provide a written response, even where there are legitimate reasons why the contents of those written responses remain confidential.

In relation to personal data, you have the right to object to our publication of the personal information that you disclose to us in submitting your response (for example, your name or contact details). If you do not want us to publish specific personal information that would enable you to be identified, our [privacy policy](#) explains the basis on which you can object to its processing and provides further information on how we process personal data.

In addition to our ability to disclose information pursuant to the Water Industry Act 1991, information provided in response to this consultation, including personal data, may be published or disclosed in accordance with legislation on access to information – primarily the Freedom of Information Act 2000 (FoIA), the Environmental Information Regulations 2004 (EIR) and applicable data protection laws.

Please be aware that, under the FoIA and the EIR, there are statutory Codes of Practice which deal, among other things, with obligations of confidence. If we receive a request for disclosure of information which you have asked us not to disclose, we will take full account of your explanation, but we cannot give an assurance that we can maintain confidentiality in all circumstances.

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1. Introduction

- 1.1 The publication of information about how the companies are performing helps us – and stakeholders such as customer groups and environmental groups – to hold companies to account now and longer-term.
- 1.2 We require each company to publish an APR and we set out specific mandatory requirements for the form and content of the information within it in the RAGs. The RAGs will change from time to time to reflect developments in the sector.
- 1.3 We expect all monopoly companies to decide how best to report their performance each year. But we also expect them to publish some information in a common form. This is to allow customers and other stakeholders to compare the performance of individual companies to the rest of the sector. Providing comparable information helps us, customers and other stakeholders challenge companies on performance and future targets.
- 1.4 We expect companies to be transparent about their performance in their APRs and explain clearly, and in a balanced way, what is driving performance, and the steps they are taking to improve. This should cover all aspects of performance, including financial and operational performance.
- 1.5 This consultation seeks stakeholders' views on proposed changes to RAG 4 only.

Timeline

Date	
9 February	Ofwat publishes consultation on regulatory reporting for the 2023-24 reporting year
8 March	Consultation on regulatory reporting for the 2023-24 reporting year closes
Early spring 2024	Ofwat publishes final version of RAG 4 for 2023-24
15 July 2024	Deadline for companies to publish APRs for 2023-24

2. Our proposals for 2023-24

- 2.1 The changes we are proposing to RAG 4 for 2023-24 fall into two categories:
- updates, corrections and clarifications to existing reporting requirements for the data tables which companies are required to submit as part of their APRs; and
 - requirements for new information to be provided in the APR data tables and accompanying commentaries.
- 2.2 The updates, corrections and clarifications we are proposing to line definitions for the APR tables address issues which companies have brought to our attention or we have identified internally. They also update guidance to reflect the latest position in a specific area. The proposed changes are listed in in appendix A3 and are set out in full in the draft, revised version of RAG 4, being published alongside this consultation.
- 2.3 We are proposing new requirements to collect additional information within some of our existing APR tables and are also proposing some new tables. Sections 3 to 6 summarise the new information we are asking for and the reasons for this. In most instances, we have already engaged companies about the collection of this information. We have set out in appendix A3 each instance where we are proposing new requirements and they are set out in full in the draft, revised version of RAG 4.

We would welcome any comments on the proposed changes to the APR table reporting guidance as set out in this document, listed in appendix A3 and set out in full in the draft, revised version of RAG 4.

3. Defra's accelerated infrastructure delivery project and PR24 transition expenditure

- 3.1 On 7 October 2022, Defra asked English water companies to propose schemes for accelerated additional infrastructure delivery in 2023-24 and 2024-25 that would provide benefits for customers, communities and the environment.
- 3.2 All English companies (except SES Water) proposed schemes and in April 2023 we [consulted](#) on our proposal to approve 31 schemes. In June 2023, we announced our [decision](#) to approve 33 schemes at ten companies.
- 3.3 We are proposing to collect additional information from those ten companies for which we approved schemes to allow us to monitor delivery of those schemes.
- 3.4 We are proposing to update line definitions in tables 4C, 4D, 4E, 4L and 4M to take account of the reporting of accelerated infrastructure delivery project ('accelerated programme') expenditure. We are also proposing to add four new tables: 4X, 4Y, 10F and 10G.
- 3.5 We are proposing that expenditure delivering the accelerated programme and proposed 2024 price review (PR24) transition schemes should be reported, in addition to other relevant expenditure for the 2020-25 period, in the appropriate enhancement expenditure lines in new columns in tables 4L or 4M. Where an appropriate line does not exist, we propose that companies should use one of the freeform, additional lines already included in those tables.
- 3.6 The proposed tables 4X and 4Y are dedicated to accelerated programme expenditure reporting and will enable us to track the expenditure associated with each scheme and the overall programme.
- 3.7 The proposed table 10F is for reporting the impact of delivering the accelerated programme schemes on non-cost items. In addition to reporting these items in the existing APR tables, we are proposing that the accelerated programme element is reported separately in this table. We are proposing that the impact of delivering the schemes in relation to a company's PR19 performance commitments is reported separately in table 10F and excluded from its reporting against PR19 performance commitments in table 3A or 3B and related tables. These schemes will have no impact on outcome delivery incentive payments during the 2020-25 period. In addition to the reporting lines proposed, companies delivering accelerated programme schemes should identify, in response to this consultation, any other reporting lines we should include in table 10F.

- 3.8 The proposed table 10G is to capture the progress made in delivering each accelerated programme scheme at component level. This table is intended to provide information to apply the midnight adjustment to the regulatory capital value at the start of the 2025-30 period and to reconcile against companies' price control deliverables at the end of the 2025-30 period.

4. Household affordability support and debt and information on Guaranteed Standards Scheme payments

- 4.1 We are proposing to modify table 2N to collect information on an annual basis from all companies in relation to their support for customers struggling to pay their bills and the levels of debt owed by household customers in England and Wales. We are also seeking new information on payments made to household customers in accordance with the Guaranteed Standards Scheme (GSS).
- 4.2 The current purpose of table 2N is to collect information on the provision of social tariffs. Since collecting this information, cost of living pressures have increased for many household customers. In light of current cost of living pressures on households, we are interested to understand how companies are helping customers manage those pressures. We have revised the title of table 2N to reflect our wider focus.
- 4.3 Section A of our amended table 2N focuses on the provision of social tariffs – information we already collect.
- 4.4 In sections B and C, we are proposing to collect some new information from companies on WaterSure¹ and other forms of affordability support.
- 4.5 Section D includes the new information we are proposing to collect on customer debt. Since 31 December 2022, all companies have submitted to us, on a quarterly basis, information on customer debt. We are now proposing to collect this information annually in a modified form.
- 4.6 Finally, the proposed section E will require companies to report new information on GSS payments made to household customers. This is to allow us to get an up to date picture on how GSS is being applied to inform the work being undertaken to review GSS and allow ongoing monitoring of payments.
- 4.7 We have considered feedback and comments from companies on customer debt information, including in response to our information notice: [IN22/04 Paying Fair request for information](#), when finalising the proposed additional lines and definitions for table 2N.
- 4.8 We plan to reduce the information we are currently collecting from companies on a quarterly basis. We will advise companies separately of our updated requirements.

¹ The WaterSure scheme, offered by all companies, caps the bills for certain metered household customers at the average household bill for their area.

5. Storm overflows and emergency overflows

- 5.1 When updating the performance commitment definition for storm overflows for PR24 in June 2023, we confirmed that we would introduce new reporting requirements for emergency overflows from 2023-24.
- 5.2 This reflected our view that we did not consider it appropriate to include discharges from emergency overflows within the storm overflows performance commitment because of the relatively few event duration monitors currently installed on emergency overflows. We said that we would expect discharges from emergency overflows to count towards the serious and total pollution incidents performance commitments, which have financial consequences for companies.
- 5.3 However, we noted the concerns raised by stakeholders, including the Marine Conservation Society, and decided to introduce new reporting requirements from 2023-24 to monitor the number of emergency overflows, the rollout of event duration monitors and the extent of their use. We said this would help us and stakeholders to assess how companies are performing as they install monitors on emergency overflows after 2025 and inform whether a change is required. If necessary, we will consider using all of the regulatory tools available to us, both within and outside of the price review.
- 5.4 To provide as much notice as possible to water companies, we set out our initial thinking on these line definitions in our June 2023 decision.²
- 5.5 As part of developing our reporting requirements, we are consulting on introducing further reporting requirements on storm overflows. This reflects that the performance commitment definition for PR24 covers a wider scope of assets, and is based on the number of storm overflows as at 1 January of the reporting year, in contrast to the existing reporting requirements in table 7C of the APR. We consider this additional reporting requirement is proportionate because it aligns with reporting and forecasting requirements in the business plan data tables for PR24,³ and will provide further transparency to stakeholders on the number of storm overflows, the operation of event duration monitors and their use in a timely manner. The requirement for this information will continue into the 2025-30 period, to maintain alignment with the PR24 storm overflow performance commitment definition.

² Ofwat, '[Updating the storm overflows performance commitment definition for PR24 – our decision](#)', June 2023, page 15.

³ Ofwat, 'Price Review 2024 (PR24) Business plan tables – version 6', August 2023.

6. Other proposed changes

- 6.1 We are proposing some minor changes to RAG 4.12, as set out in appendix A3, to correct errors and increase clarity in the reporting guidance for individual tables. In some limited cases we are also proposing to introduce some new requirements, in addition to those set out in sections 3 to 5 above, and these are set out below.
- 6.2 In table 8C (Bioresources energy and liquors analysis), we are proposing to require energy consumption for the bioresources wholesale business unit to be broken down for electricity, heat and biomethane in MWh and an equivalent monetary value. We consider that the sector would benefit from having more detailed data on energy consumption and its associated monetary cost in the bioresources part of the value chain.
- 6.3 We are proposing to add the requirement to provide a strengths, weaknesses, opportunities and threats (SWOT) analysis for operational and embedded greenhouse gas (GHG) emissions in the commentary for table 11A. In our [Consultation on regulatory reporting for the 2022-23 reporting year](#), published in February 2023, we proposed making the provision of a SWOT analysis mandatory for companies. We confirmed our decision to proceed with this requirement in our [Consultation on regulatory reporting for 2022-23 – Responses document](#). We are now proposing to implement this decision through the inclusion of this requirement in RAG 4.12.
- 6.4 We are also proposing to add in details of our traffic light system into the reporting requirements for table 11A. We will use this system to drive continual improvement in embedded GHG emissions reporting with a view to achieving standardised reporting of embedded emissions by PR29. We set out our proposals for the system in [Consultation on regulatory reporting for the 2022-23 reporting year](#) and confirmed in [Consultation on regulatory reporting for 2022-23 – Responses document](#) that we would be proceeding with introducing it.

A1 Proposed regulatory accounting guidelines

A1.1 The draft, revised version of RAG 4 for the reporting year 2023-24 is linked below.

[RAG 4.12 – Guideline for the table definitions in the annual performance report](#)

A1.2 An updated version of APR tables templates which companies use to submit their APR data tables, reflecting our proposed changes to those tables is linked below.

[2023-24 annual performance report tables \(excluding tables 3A-3I\), Excel template](#)

A1.3 For the avoidance of doubt, we are not proposing any changes to:

- RAG 1.09 – Principles and guidelines for regulatory reporting under the ‘new UK GAAP’ regime;
- RAG 2.09 – Guideline for classification of costs across the price controls;
- RAG 3.14 – Guideline for the format and disclosures for the annual performance report;
- Appendices 1-4 of RAG 4; or
- RAG 5.07 - Guideline for transfer pricing in the water and sewerage sectors

A2 Suggested template for responses

Table	Line (if applicable)	Issue

A3 Proposed changes to APR tables

Table	Type of change	Description of change	Table changes?	Line definition changes?
1A	No changes	n/a	N	N
1B	No changes	n/a	N	N
1C	No changes	n/a	N	N
1D	No changes	n/a	N	N
1E	No changes	n/a	N	N
1F	Clarifications	1F.11 – line definition updated for clarity 1F.14 – line definition updated for clarity	N	Y
2A	No changes	n/a	N	N
2B	Clarifications changes	2B.11 – line definition updated for clarity 2B.13 – line definition updated for clarity 2B.18 – line definition updated for clarity 2B.20 – line definition updated for clarity	N	Y
2C	No changes	n/a	N	N
2D	No changes	n/a	N	N
2E	No changes	n/a	N	N
2F	No changes	n/a	N	N
2G	No changes	n/a	N	N
2H	No changes	n/a	N	N
2I	No changes	n/a	N	N
2J	No changes	n/a	N	N
2K	No changes	n/a	N	N
2L	No changes	n/a	N	N
2M	No changes	n/a	N	N
2N	New requirements	Paragraph 2.8 – text amended to introduce new sub-sections into table 2N.24 – new requirement for Number of unique customers on WaterSure 2N.25 – new requirement for Total reduction in bills for WaterSure customers 2N.26 – new requirement for Average reduction in bills for WaterSure customers 2N.27 – new requirement for Other direct bill reduction schemes for household customers struggling to pay 2N.28 – new requirement for Number of household customers served – active accounts 2N.29 – new requirement for Number of household customers served – final accounts 2N.30 – new requirement for Households in arrears – active accounts with debt repayment arrangements 2N.31 – new requirement for Households in arrears – final accounts with debt repayment arrangements	Y	Y

	<p>2N.32 – new requirement for Households in arrears – active accounts without debt repayment arrangements</p> <p>2N.33 – new requirement for Households in arrears – final accounts without debt repayment arrangements</p> <p>2N.34 – new requirement for Households not having made any payment for the year – active accounts</p> <p>2N.35 – new requirement for Households not having made any payment for the year – final accounts</p> <p>2N.36 – new requirement for Households with temporarily suspended payments – payment break arrangements</p> <p>2N.37 – new requirement for Households with temporarily suspended payments – breathing space arrangements</p> <p>2N.38 – new requirement for Debt collected by external agents – active accounts</p> <p>2N.39 – new requirement for Debt collected by external agents – final accounts</p> <p>2N.40 – new requirement for Number of Priority Services Register customers passed on to external debt collection agents – active and final accounts</p> <p>2N.41 – new requirement for Debt sold to an external agency / third party debt purchaser – active accounts</p> <p>2N.42 – new requirement for Debt sold to an external agency / third party debt purchaser – final accounts</p> <p>2N.43 – new requirement for Number of Priority Services Register customers with debt sold to an external agency / third party debt purchaser – active and final accounts</p> <p>2N.44 – new requirement for Number of county court claims</p> <p>2N.45 – new requirement for Number of county court judgements</p> <p>2N.46 – new requirement for Number of county court judgement enforcements</p> <p>2N.47 – new requirement for Number of high court claims</p> <p>2N.48 – new requirement for Number of high court judgements</p> <p>2N.49 – new requirement for Number of high court judgement enforcements</p> <p>2N.50 – new requirement for Total amount of GSS payments made to household customers</p> <p>2N.51 – new requirement for Number of GSS payments made to household customers</p> <p>2N.52 – new requirement for Number of unique household customers receiving GSS payments</p> <p>2N.53 – new requirement for Appointments not made properly</p> <p>2N.54 – new requirement for Appointments not kept</p> <p>2N.55 – new requirement for Incidences of low water pressure</p> <p>2N.56 – new requirement for Incorrect notice of planned interruptions to supply</p> <p>2N.57 – new requirement for Supply not restored</p>		
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		2N.58 – new requirement for Written account queries and requests to change payment arrangements not actioned on time 2N.59 – new requirement for Properties sewer flooded internally 2N.60 – new requirement for Properties sewer flooded externally 2N.61 – new requirement for Other payments to household customers beyond GSS		
20	No changes	n/a	N	N
3A	No changes	n/a	N	N
3B	No changes	n/a	N	N
3C	No changes	n/a	N	N
3D	No changes	n/a	N	N
3E	No changes	n/a	N	N
3F	Clarifications	3F.9 (column 25) – line definition updated to clarify that input should be rounded to one decimal place 3F.9 (column 28) – line definition updated to clarify that input should be rounded to one decimal place 3F.9 (column 30) – line definition updated to clarify that input should be rounded to one decimal place	N	Y
3G	No changes	n/a	N	N
3H	No changes	n/a	N	N
3I	No changes	n/a	N	N
4A	No changes	n/a	N	N
4B	Clarification; corrections	Paragraph 4.2 – paragraph updated for clarity Column 3 – definition updated to correct reference from column 30 to 31 Column 3 – definition updated to correct reference from column 30 to 31 Column 5 – definition updated for clarity Column 6 – definition updated to correct reference from column 30 to 31 Column 12 – definition updated for clarity Column 19 – definition updated for clarity	N	Y
4C	Update; correction	4C.2 – line definition for updated to amend reference for 'Non-section 185 diversions' from 4P.12 to sum of 4P.9 and 4P.10 and to add additional references to 'Accelerated Programme expenditure' and 'Transition expenditure' 4C.23 – line definition updated to add in and correct various references	N	Y
4D	Update	4D.2 – line definition updated to include accelerated infrastructure delivery project expenditure 4D.9 – line definition updated to include accelerated infrastructure delivery project expenditure	Y	Y
4E	Update	4E.2 – line definition updated to include accelerated infrastructure delivery project expenditure 4E.9 – line definition updated to include accelerated infrastructure delivery project expenditure	Y	Y
4F	No changes	n/a	N	N

4G	No changes	n/a	N	N
4H	Clarifications	4H.15 – line definition updated for clarity 4H.16 – line definition updated for clarity	N	Y
4I	Correction	Paragraph 4.29 – paragraph updated to correct reference updated to 4I.27 to 4I.28	N	N
4J	No changes	n/a	N	N
4K	No changes	n/a	N	N
4L	New requirements	Addition of two columns to report transition and accelerated programme expenditure (brought forward from AMP8)	Y	Y
4M	New requirements	Addition of two columns to report transition and accelerated programme expenditure (brought forward from AMP8)	Y	Y
4N	No changes	n/a	N	N
4O	No changes	n/a	N	N
4P	No changes	n/a	N	N
4Q	No changes	n/a	N	N
4R	No changes	n/a	N	N
4S	No changes	n/a	N	N
4T	No changes	n/a	N	N
4U	Update	4U.12 – line definition updated to amend reference to 4U.2 to 4U.1	Y	Y
4V	No changes	n/a	N	N
4W	No changes	n/a	N	N
4X	New table	New table – Accelerated infrastructure delivery project expenditure – water resources and water network+	Y	Y
4Y	New table	New table – Accelerated infrastructure delivery project expenditure – wastewater network+ and bioresources	Y	Y
5A	No changes	n/a	N	N
5B	No changes	n/a	N	N
6A	No changes	n/a	N	N
6B	No changes	n/a	N	N
6C	No changes	n/a	N	N
6D	No changes	n/a	N	N
6F	No changes	n/a	N	N
7A	No changes	n/a	N	N
7B	No changes	n/a	N	N
7C	Update; new requirements	7C.9 – line title and definition updated for clarity 7C.23 – new requirement for Number of combined sewer overflows (as at 1 January) 7C.24 – new requirement for Number of settled storm overflows (as at 1 January) 7C.25 – new requirement for Number of storm overflows - other (as at 1 January) 7C.26 – new requirement for Number of storm overflows - pending investigation (as at 1 January)	Y	Y

		<p>7C.27 – new requirement for Number of storm overflows - consistent with PR24 performance commitment definition</p> <p>7C.28 – new requirement for Number of storm overflows with event duration monitors installed (as at 1 January)</p> <p>7C.29 – new requirement for Proportion of the time that event duration monitors on storm overflows were operational (from 1 January to 31 December)</p> <p>7C.30 – new requirement for Number of spills from storm overflows (from 1 January to 31 December)</p> <p>7C.31 – new requirement for Number of emergency overflows - sewage pumping stations (as at 1 January)</p> <p>7C.32 – new requirement for Number of emergency overflows - network (as at 1 January)</p> <p>7C.33 – new requirement for Number of emergency overflows - other (as at 1 January)</p> <p>7C.34 – new requirement for Number of emergency overflows - all (as at 1 January)</p> <p>7C.35 – new requirement for Number of emergency overflows with event duration monitors installed (as at 1 January)</p> <p>7C.36 – new requirement for Proportion of the time that event duration monitors on emergency overflows were operational (from 1 January to 31 December)</p> <p>7C.37 – new requirement for Number of spills from emergency overflows (from 1 January to 31 December)</p>		
7D	No changes	n/a	N	N
7E	No changes	n/a	N	N
7F	Updates; new requirement	<p>New column added – to separate out WINEP/NEP ID from table scheme name</p> <p>New column added – new requirement for WINEP/NEP scheme delivery date</p> <p>7F.1-7F.X – line title updated to reflect new column entry required and definition updated for clarity</p> <p>Paragraph 7.14 – paragraph updated of to correct reference to 4M.28 to 4M.35 and 4M.29 to 4M.37</p> <p>Paragraphs 7.19 – paragraph updated for clarity</p> <p>Paragraph 7.20 – paragraph updated for clarity</p> <p>Paragraph 7.22 – paragraph updated for clarity</p> <p>Paragraphs 7.23 – paragraph added to provide clarity</p> <p>Paragraph 7.24 – paragraph updated for clarity</p>	Y	Y
8A	No changes	n/a	N	N
8B	No changes	n/a	N	N
8C	New requirements	<p>8C.1 – new requirement for breakdown of Energy consumption – bioresources</p> <p>8C.18 – new requirement for breakdown of Energy consumption – bioresources</p>	Y	Y
8D	No changes	n/a	N	N
9A	No changes	n/a	N	N
10A	No changes	n/a	N	N
10B	No changes	n/a	N	N
10C	No changes	n/a	N	N

10D	No changes	n/a	N	N
10E	No changes	n/a	N	N
10F	New table	New table – Additional reporting to account for impacts of the accelerated infrastructure delivery project	Y	Y
10G	New table	New table – Accelerated programme data capture reconciliation model input	Y	Y
11A	Updates; new requirement	<p>New introductory paragraph for clarification</p> <p>11A.31 – line definition updated to correct reference to 11A.29 to 11A.30</p> <p>11A.32 – line definition updated to correct reference to 11A.29 to 11A.30</p> <p>11A.37 – line definition updated to correct reference to 11A.31 to 11A.32</p> <p>11A.38 – line definition updated to correct reference to 11A.31 to 11A.32</p> <p>11A.43 – line definition updated to correct reference to 11A.38 to 11A.39 and 11A.41 to 11A.42</p> <p>11A.44 – former line 11A.48 (Green tariff electricity) moved to this line</p> <p>11A.45 – line definition updated to amend reference to 11A.36 to 11A.37 and 11A.42 to 11A.43</p> <p>11A.46 – line definition updated to amend reference to 11A.37 to 11A.38 and to add reference to 11A.44</p> <p>11A.47 – line title definition updated to add RAG 4 references</p> <p>11A.48 – line title definition updated to add RAG 4 references</p> <p>Paragraph 11.1 – paragraph added to provide clarity on which version of Carbon Accounting Workbook should be used for reporting</p> <p>Paragraphs 11.2 to 11.4 – new requirement for publication of SWOT analysis</p> <p>Paragraphs 11.5 to 11.6 – paragraphs added to set out details of traffic light system used to assess reporting</p> <p>Paragraph 11.7 – paragraph added to clarify expectations on external verification and certification of reporting</p>	Y	Y

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is a non-ministerial government department.
We regulate the water sector in England and Wales.**

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