

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water resources: large assets (see Guidance for definition of 'large' assets).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Water resources, large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Water resources: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Water resources: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water resources: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water resources: large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water resources: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	1	Water resources - Total
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water resources: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Water resources; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	1	Water resources - Total
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEAV of Water resources non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	1	Water resources - Total
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for water resources; large assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Water resources; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	1	Water resources - Total
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	1	Water resources - Total
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water resources; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	1	Water resources - Total
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water resources; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	C	Large assets: outputs
Line	16	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	1	Water resources - Total
Block	C	Large assets: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	1	Water resources - Total
Block	C	Large assets: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water resources; small assets (see Guidance for definition of 'small' asset).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for Water resources; small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for Water resources;small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	22	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Water resources; small assets(M18 w.48 plus/minus M18 w.49).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water resources;small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water resources; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water resources; small assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	1	Water resources - Total
Block	D	Small assets: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water resources: small assets.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	1	Water resources - Total
Block	E	Small assets: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Water resources; small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	E	Small assets: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water resources non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	1	Water resources - Total
Block	E	Small assets: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets. Water resources; small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	1	Water resources - Total
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Water resources; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	E	Small assets: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	1	Water resources - Total
Block	E	Small assets: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water resource; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	1	Water resources - Total
Block	E	Small assets: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water resources; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	1	Water resources - Total
Block	F	Small assets: outputs
Line	34	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

M/d

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	F	Small assets: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	1	Water resources - Total
Block	F	Small assets: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	37	Direct operating costs

Line Definition: The total direct expenditure attributable to water resources; very small assets (see Guidance for definition of 'very small' assets).

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	38	Functional expenditure

Line Definition: The direct expenditure incurred for Water resources; very small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	39	Total operating expenditure

Line Definition: Total operating expenditure for Water resources; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	40	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for Water resources; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	41	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water resources; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	42	Interest payment

Line Definition: The amount of interest paid in the year. This includes interest on any overdrafts, loans (from all sources) and debenture stock for Water resources; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	43	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities. It should exclude any deferred tax charge. Water resources; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	1	Water resources - Total
Block	G	Very small assets: Annual expenditure
Line	44	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water resources: very small assets.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Calculated field: the sum of lines 39 to 43.

AR 07 Ref:

£m

1dp

Table	1	Water resources - Total
Block	H	Very small assets: Measures of capital employed
Line	45	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Water resources; very small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	H	Very small assets: Measures of capital employed
Line	46	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water resources non-infrastructure very small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	1	Water resources - Total
Block	H	Very small assets: Measures of capital employed
Line	47	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Water resources; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	1	Water resources - Total
Block	H	Very small assets: Measures of capital employed
Line	48	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Water resources; very small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	H	Very small assets: Measures of capital employed
Line	49	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	1	Water resources - Total
Block	H	Very small assets: Measures of capital employed
Line	50	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts attributable to Water resources; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	1	Water resources - Total
Block	H	Very small assets: Measures of capital employed
Line	51	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water resources; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	1	Water resources - Total
Block	I	Very small assets: outputs
Line	52	Annual throughput

Line Definition: The volume abstracted in the year.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Section 10 : Value Chain Analysis

Table	1	Water resources - Total
Block	I	Very small assets: outputs
Line	53	Peak design capacity

Line Definition: Maximum daily throughput.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	1	Water resources - Total
Block	I	Very small assets: outputs
Line	54	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Impounding reservoirs: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Impounding reservoirs, large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Impounding reservoirs: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Impounding reservoirs: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Impounding reservoirs: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Impounding reservoirs: large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Impounding reservoirs: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Impounding reservoirs: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Impounding reservoirs; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Impounding reservoirs non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.
RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Impounding reservoirs; large assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Impounding reservoirs; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.
RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Impounding reservoirs; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Impounding reservoirs; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	C	Large assets: outputs
Line	16	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	2	Water resources - Impounding reservoirs
Block	C	Large assets: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	C	Large assets: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Impounding reservoirs; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for Impounding reservoirs; small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for Impounding reservoirs; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	22	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Impounding reservoirs; small assets(M18 w.48 plus/minus M18 w.49).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Impounding reservoirs;small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to Impounding reservoirs; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Impounding reservoirs; small assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	D	Small assets: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Impounding reservoirs: small assets.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	E	Small assets: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Impounding reservoirs; small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	E	Small assets: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Impounding reservoirs non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	E	Small assets: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Impounding reservoirs; small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Impounding reservoirs; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	E	Small assets: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.
RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	E	Small assets: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Impounding reservoirs; small assets.
RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	E	Small assets: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Impounding reservoirs; small assets.
RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	F	Small assets: outputs
Line	34	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	2	Water resources - Impounding reservoirs
Block	F	Small assets: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	2	Water resources - Impounding reservoirs
Block	F	Small assets: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	37	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Impounding reservoirs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	38	Functional expenditure

Line Definition: The direct expenditure incurred for Impounding reservoirs; very small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	39	Total operating expenditure

Line Definition: Total operating expenditure for Impounding reservoirs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	40	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for Impounding reservoirs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	41	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Impounding reservoirs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	42	Interest payment

Line Definition: The amount of interest paid in the year. This includes interest on any overdrafts, loans (from all sources) and debenture stock for Impounding reservoirs; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	43	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities. It should exclude any deferred tax charge for Impounding reservoirs; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	G	Very small assets: Annual expenditure
Line	44	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Impounding reservoirs: very small assets.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Calculated field: the sum of lines 39 to 43.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	H	Very small assets: Annual expenditure
Line	45	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Impounding reservoirs; very small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	H	Very small assets: Annual expenditure
Line	46	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Impounding reservoirs non-infra very small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10 . Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	H	Very small assets: Annual expenditure
Line	47	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Impounding reservoirs; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	H	Very small assets: Annual expenditure
Line	48	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Impounding reservoirs;very small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	H	Very small assets: Annual expenditure
Line	49	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	H	Very small assets: Annual expenditure
Line	50	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, for Impounding reservoirs; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Section 10 : Value Chain Analysis

Table	2	Water resources - Impounding reservoirs
Block	H	Very small assets: Annual expenditure
Line	51	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Impounding reservoirs; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	2	Water resources - Impounding reservoirs
Block	I	Very small assets: Annual expenditure
Line	52	Annual throughput

Line Definition: The volume abstracted in the year.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	2	Water resources - Impounding reservoirs
Block	I	Very small assets: Annual expenditure
Line	53	Peak design capacity

Line Definition: Maximum daily throughput.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	2	Water resources - Impounding reservoirs
Block	I	Very small assets: Annual expenditure
Line	54	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

%

2dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Lochs: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Lochs, large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Lochs: large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Lochs: large assets.

RAR proforma 18.

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Lochs: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Lochs: large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Lochs: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	3	Water resources - lochs
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Lochs: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Lochs; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	3	Water resources - lochs
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Lochs non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	3	Water resources - lochs
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by loch; large asset type at the end of the year non-infrastructure assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	3	Water resources - lochs
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Lochs; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	3	Water resources - lochs
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Lochs; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	3	Water resources - lochs
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Lochs; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	3	Water resources - lochs
Block	C	Large assets: outputs
Line	16	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

M/d

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	C	Large assets: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	3	Water resources - lochs
Block	C	Large assets: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Lochs; small assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for Lochs; small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for Lochs; small assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	22	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Lochs; small assets (M18 w.48 plus/minus M18 w.49).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54). Lochs; small assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to Lochs; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Lochs; small assets. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	3	Water resources - lochs
Block	D	Small assets: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Lochs: small assets.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	3	Water resources - lochs
Block	E	Small assets: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Lochs; small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	3	Water resources - lochs
Block	E	Small assets: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Lochs non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	E	Small assets: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year - Lochs non-infrastructure small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	3	Water resources - lochs
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year. Impounding reservoirs; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	3	Water resources - lochs
Block	E	Small assets: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	3	Water resources - lochs
Block	E	Small assets: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Lochs; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	E	Small assets: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure. Lochs; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	3	Water resources - lochs
Block	F	Small assets: outputs
Line	34	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	3	Water resources - lochs
Block	F	Small assets: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	3	Water resources - lochs
Block	F	Small assets: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	37	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Lochs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	38	Functional expenditure

Line Definition: The direct expenditure incurred for Lochs; very small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	39	Total operating expenditure

Line Definition: Total operating expenditure for Lochs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	40	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for Lochs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	41	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Lochs; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	42	Interest payment

Line Definition: The amount of interest paid in the year. This includes interest on any overdrafts, loans (from all sources) and debenture stock for Lochs; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	43	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities. It should exclude any deferred tax charge. Lochs; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	3	Water resources - lochs
Block	G	Very small assets: Annual expenditure
Line	44	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Lochs; very small assets.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Calculated field: the sum of lines 39 to 43.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	H	Very small assets: Annual expenditure
Line	45	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets, Lochs;very small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	3	Water resources - lochs
Block	H	Very small assets: Annual expenditure
Line	46	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Lochs non-infrastructure very small assetsat the end of the year.The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	3	Water resources - lochs
Block	H	Very small assets: Annual expenditure
Line	47	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets. Lochs; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	H	Very small assets: Annual expenditure
Line	48	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Lochs; very small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	3	Water resources - lochs
Block	H	Very small assets: Annual expenditure
Line	49	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	3	Water resources - lochs
Block	H	Very small assets: Annual expenditure
Line	50	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts attributable Lochs; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Section 10 : Value Chain Analysis

Table	3	Water resources - lochs
Block	H	Very small assets: Annual expenditure
Line	51	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Lochs; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	3	Water resources - lochs
Block	I	Very small assets: Annual expenditure
Line	52	Annual throughput

Line Definition: The volume abstracted in the year.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	3	Water resources - lochs
Block	I	Very small assets: Annual expenditure
Line	53	Peak design capacity

Line Definition: Maximum daily throughput.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	3	Water resources - lochs
Block	I	Very small assets: Annual expenditure
Line	54	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

%

2dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to River and burn abstractions: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for River and burn abstractions, large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for River and burn abstractions: large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for River and burn abstractions: large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for River and burn abstractions: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to River and burn abstractions: large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to River and burn abstractions: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for River and burn abstractions: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for River and burn abstractions; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of River and burn abstractions non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for River and burn abstractions; large assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for River and burn abstractions; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to River and burn abstractions; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for River and burn abstractions; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	C	Large assets: outputs
Line	16	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	4	Water resources - River and burn abstractions
Block	C	Large assets: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	4	Water resources - River and burn abstractions
Block	C	Large assets: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to River and burn abstractions; small assets (see Guidance for definition of 'small' asset).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for River and burn abstractions; small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for River and burn abstractions; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	22	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for River and burn abstractions; small assets (M18 w.48 plus/minus M18 w.49).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for River and burn abstractions; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to River and burn abstractions; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to River and burn abstractions; small assets. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	D	Small assets: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for River and burn abstractions: small assets.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	E	Small assets: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for River and burn abstractions; small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	E	Small assets: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of River and burn abstractions non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	E	Small assets: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for River and burn abstractions; small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for River and burn abstractions; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	E	Small assets: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	E	Small assets: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to River and burn abstractions; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	E	Small assets: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for River and burn abstractions; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	F	Small assets: outputs
Line	34	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

Ml/d

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	F	Small assets: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	4	Water resources - River and burn abstractions
Block	F	Small assets: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	37	Direct operating expenditure

Line Definition: The total direct expenditure attributable to River and burn abstractions; very small assets (see Guidance for definition of 'very small' assets).

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	38	Functional expenditure

Line Definition: The direct expenditure incurred for River and burn abstractions; very small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	39	Total operating expenditure

Line Definition: Total operating expenditure for River and burn abstractions; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	40	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for River and burn abstractions; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	41	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for River and burn abstractions; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	42	Interest payment

Line Definition: The amount of interest paid in the year. This includes interest on any overdrafts, loans (from all sources) and debenture stock for River and burn abstractions; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	43	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities. It should exclude any deferred tax charge for River and burn abstractions; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	G	Very small assets: Annual expenditure
Line	44	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for River and burn abstractions: very small assets.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Calculated field: the sum of lines 39 to 43.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	H	Very small assets: Annual expenditure
Line	45	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets, River and burn abstractions; very small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	H	Very small assets: Annual expenditure
Line	46	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of River and burn abstractions non-infrastructure very small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	H	Very small assets: Annual expenditure
Line	47	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets. River and burn abstractions; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	H	Very small assets: Annual expenditure
Line	48	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for River and burn abstractions; very small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	H	Very small assets: Annual expenditure
Line	49	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	H	Very small assets: Annual expenditure
Line	50	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, for River and burn abstractions; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Section 10 : Value Chain Analysis

Table	4	Water resources - River and burn abstractions
Block	H	Very small assets: Annual expenditure
Line	51	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for River and burn abstractions; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	4	Water resources - River and burn abstractions
Block	I	Very small assets: Annual expenditure
Line	52	Annual throughput

Line Definition: The volume abstracted in the year.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	4	Water resources - River and burn abstractions
Block	I	Very small assets: Annual expenditure
Line	53	Peak design capacity

Line Definition: Maximum daily throughput.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	4	Water resources - River and burn abstractions
Block	I	Very small assets: Annual expenditure
Line	54	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

%

2dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Boreholes: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Boreholes, large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Boreholes: large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Boreholes: large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Boreholes: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Boreholes: large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Boreholes: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	5	Water resources - boreholes
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Boreholes: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets, Impounding reservoirs; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	5	Water resources - boreholes
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Boreholes non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	5	Water resources - boreholes
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Boreholes; large assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Boreholes; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	5	Water resources - boreholes
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	5	Water resources - boreholes
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Boreholes; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	5	Water resources - boreholes
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Boreholes; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	C	Large assets: outputs
Line	16	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	5	Water resources - boreholes
Block	C	Large assets: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	5	Water resources - boreholes
Block	C	Large assets: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Boreholes; small assets (see Guidance for definition of 'small' asset).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for Boreholes; small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for Boreholes; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	22	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Boreholes; small assets (M18 w.48 plus/minus M18 w.49).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Boreholes small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to Boreholes; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Boreholes; small assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	5	Water resources - boreholes
Block	D	Small assets: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Boreholes: small assets.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	5	Water resources - boreholes
Block	E	Small assets: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Boreholes; small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	E	Small assets: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Boreholes non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	5	Water resources - boreholes
Block	E	Small assets: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Boreholes; small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	5	Water resources - boreholes
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Boreholes; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	E	Small assets: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	5	Water resources - boreholes
Block	E	Small assets: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Boreholes abstractions; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	5	Water resources - boreholes
Block	E	Small assets: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Boreholes; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	5	Water resources - boreholes
Block	F	Small assets: outputs
Line	34	Annual throughput

Line Definition: The volume abstracted in the year.

Processing Rule: Input

AR 07 Ref:

M/d

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	F	Small assets: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	5	Water resources - boreholes
Block	F	Small assets: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	37	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Boreholes; very small assets (see Guidance for definition of 'very small' assets).

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	38	Functional expenditure

Line Definition: The direct expenditure incurred for Boreholes; very small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	39	Total operating expenditure

Line Definition: Total operating expenditure for Boreholes; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	40	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for Boreholes; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	41	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Boreholes; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	42	Interest payment

Line Definition: The amount of interest paid in the year. This includes interest on any overdrafts, loans (from all sources) and debenture stock. Boreholes; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	43	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities. It should exclude any deferred tax charge. Impounding reservoirs; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	5	Water resources - boreholes
Block	G	Very small assets: Annual expenditure
Line	44	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Boreholes: very small assets.

Processing Rule: Calculated field: the sum of lines 39 to 43.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	H	Very small assets: Annual expenditure
Line	45	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets, Boreholes; very small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	5	Water resources - boreholes
Block	H	Very small assets: Annual expenditure
Line	46	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Boreholes non-infrastructure very small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	5	Water resources - boreholes
Block	H	Very small assets: Annual expenditure
Line	47	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Boreholes; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	H	Very small assets: Annual expenditure
Line	48	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Boreholes; very small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	5	Water resources - boreholes
Block	H	Very small assets: Annual expenditure
Line	49	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	5	Water resources - boreholes
Block	H	Very small assets: Annual expenditure
Line	50	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, for Boreholes; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	H	Very small assets: Annual expenditure
Line	51	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Boreholes; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	5	Water resources - boreholes
Block	I	Very small assets: Annual expenditure
Line	52	Annual throughput

Line Definition: The volume abstracted in the year.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	5	Water resources - boreholes
Block	I	Very small assets: Annual expenditure
Line	53	Peak design capacity

Line Definition: Maximum daily throughput.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Section 10 : Value Chain Analysis

Table	5	Water resources - boreholes
Block	I	Very small assets: Annual expenditure
Line	54	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water treatment: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Water treatment, large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Water treatment: large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Water treatment: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water treatment: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water treatment: large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water treatment: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water treatment: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Table	6	Water treatment
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets, Water treatment; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	6	Water treatment
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water treatment non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	6	Water treatment
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Water treatment; large assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Water treatment; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	6	Water treatment
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	6	Water treatment
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water treatment; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	6	Water treatment
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water treatment; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	C	Large assets: outputs
Line	16	Annual Input

Line Definition: The annual volume of water entering the treatment works.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	6	Water treatment
Block	C	Large assets: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily output.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	6	Water treatment
Block	C	Large assets: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water treatment; small assets (see Guidance for definition of 'small' asset).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for Water treatment; small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for Water treatment;small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	22	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Water treatment; small assets (M18 w.48 plus/minus M18 w.49).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water treatment; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water treatment; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water treatment; small assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	6	Water treatment
Block	D	Small assets: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water treatment: small assets.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	6	Water treatment
Block	E	Small assets: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Water treatment; small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	E	Small assets: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water treatment non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	6	Water treatment
Block	E	Small assets: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Water treatment; small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	6	Water treatment
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year. Water treatment; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	E	Small assets: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	6	Water treatment
Block	E	Small assets: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water treatment; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	6	Water treatment
Block	E	Small assets: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water treatment; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	6	Water treatment
Block	F	Small assets: outputs
Line	34	Annual throughput

Line Definition: The annual volume of water entering the treatment works.

Processing Rule: Input

AR 07 Ref:

Ml/d

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	F	Small assets: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	6	Water treatment
Block	F	Small assets: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	37	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water treatment; very small assets (see Guidance for definition of 'very small' assets).

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	38	Functional expenditure

Line Definition: The direct expenditure incurred for Water treatment; very small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	39	Total operating expenditure

Line Definition: Total operating expenditure for Water treatment; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	40	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for Water treatment; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	41	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54). Water treatment; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	42	Interest payment

Line Definition: The amount of interest paid in the year. This includes interest on any overdrafts, loans (from all sources) and debenture stock for Water treatment; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	43	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities. It should exclude any deferred tax charge for Water treatment; very small assets.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	6	Water treatment
Block	G	Very small assets : Annual expenditure
Line	44	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water treatment: very small assets.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Calculated field: the sum of lines 39 to 43.

AR 07 Ref:

£m

1dp

Table	6	Water treatment
Block	H	Very small assets : Annual expenditure
Line	45	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Water treatment; very small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	H	Very small assets : Annual expenditure
Line	46	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water treatment non-infrastructure very small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	6	Water treatment
Block	H	Very small assets : Annual expenditure
Line	47	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Water treatment; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	6	Water treatment
Block	H	Very small assets : Annual expenditure
Line	48	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Water treatment; very small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	H	Very small assets : Annual expenditure
Line	49	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	6	Water treatment
Block	H	Very small assets : Annual expenditure
Line	50	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts attributable Water treatment; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	6	Water treatment
Block	H	Very small assets : Annual expenditure
Line	51	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water treatment; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	6	Water treatment
Block	I	Very small assets : Annual expenditure
Line	52	Annual throughput

Line Definition: The annual volume of water entering the treatment works.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Section 10 : Value Chain Analysis

Table	6	Water treatment
Block	I	Very small assets : Annual expenditure
Line	53	Peak design capacity

Line Definition: Maximum daily throughput.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	6	Water treatment
Block	I	Very small assets : Annual expenditure
Line	54	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water distribution: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Water distribution; bulk supply, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Water distribution; bulk supply.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Water distribution; bulk supply.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water distribution; bulk supply.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water distribution; bulk supply. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water distribution: bulk supply. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	7	Water distribution
Block	A	Bulk supply: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water distribution; bulk supply.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Table	7	Water distribution
Block	B	Bulk supply: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Water distribution: large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	7	Water distribution
Block	B	Bulk supply: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water distribution non-infrastructure bulk supply assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	B	Bulk supply: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets. Water distribution; bulk supply. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	7	Water distribution
Block	B	Bulk supply: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year. Water distribution; bulk supply. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	7	Water distribution
Block	B	Bulk supply: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	B	Bulk supply: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water distribution; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	7	Water distribution
Block	B	Bulk supply: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure. Water distribution; bulk supply.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	7	Water distribution
Block	C	Bulk supply: outputs
Line	16	Distribution input

Line Definition: The volume input into the distribution system in the year.

Processing Rule: Input

AR 07 Ref: A2.11

Ml/d

1dp

Table	7	Water distribution
Block	C	Bulk supply: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

Ml/d

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	C	Bulk supply: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water distribution; local supply (see Guidance for definition of 'local supply').
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for Water distribution; local supply plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for Water distribution; local supply.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	22	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Water distribution; small assets(M18 w.48 plus/minus M18 w.49).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54).
Water distribution;small assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water distribution; small assets.
This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water distribution; local supply. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	D	Local supply: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water distribution; local supply.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	7	Water distribution
Block	E	Local supply: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Water distribution; local supply. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	7	Water distribution
Block	E	Local supply: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water distribution non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	7	Water distribution
Block	E	Local supply: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets. Water distribution; local supply. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	E	Local supply: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year. Water distribution; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	7	Water distribution
Block	E	Local supply: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	7	Water distribution
Block	E	Local supply: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water distribution; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	7	Water distribution
Block	E	Local supply: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure. Water distribution; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	7	Water distribution
Block	F	Local supply: outputs
Line	34	Annual throughput

Line Definition: The volume input into the distribution sytem in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	7	Water distribution
Block	F	Local supply: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	7	Water distribution
Block	F	Local supply: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water storage: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Water storage; large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Water storage: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Water storage: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water storage: large assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water storage: large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water storage: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water storage: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Water storage; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water storage non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Water storage; large assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Water storage; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water storage; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water storage; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	C	Large assets: outputs
Line	16	Annual throughput

Line Definition: The volume released in the year.

Processing Rule: Input

AR 07 Ref:

M/d

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	C	Large assets: outputs
Line	17	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	8	Water Storage - included in Table 10.7
Block	C	Large assets: outputs
Line	18	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (eg peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	19	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Water storage; small assets (see Guidance for definition of 'small' asset).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.34

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	20	Functional expenditure

Line Definition: The direct expenditure incurred for Water storage; small assets plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.36

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	21	Total operating expenditure

Line Definition: Total operating expenditure for Water storage; small assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.45

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	22	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Water storage; small assets (M18 w.48 plus/minus M18 w.49).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.48 M18 w.49

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	23	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Water storage; small assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 w.50 M18 w.51 M18 w.52
M18 w.53 M18 w.54

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	24	Interest payment

Line Definition: The amount of interest paid in the year attributable to Water storage; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	25	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Water storage; small assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	D	Small assets: Annual Expenditure
Line	26	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Water storage: small assets.

Processing Rule: Calculated field: the sum of lines 21 to 25.

AR 07 Ref:

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	E	Small assets: measures of capital employed
Line	27	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Water storage; small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	E	Small assets: measures of capital employed
Line	28	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Water storage non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.
RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	E	Small assets: measures of capital employed
Line	29	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Water storage; small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Water storage; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	E	Small assets: measures of capital employed
Line	31	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.
RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	E	Small assets: measures of capital employed
Line	32	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Water storage; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	E	Small assets: measures of capital employed
Line	33	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Water storage; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	8	Water Storage - included in Table 10.7
Block	F	Small assets: outputs
Line	34	Annual throughput

Line Definition: The volume released in the year.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Table	8	Water Storage - included in Table 10.7
Block	F	Small assets: outputs
Line	35	Peak design capacity

Line Definition: Maximum daily throughput.

Processing Rule: Input

AR 07 Ref:

MI/d

1dp

Section 10 : Value Chain Analysis

Table	8	Water Storage - included in Table 10.7
Block	F	Small assets: outputs
Line	36	Average peaking factor

Line Definition: The ratio of the peak design capacity to the average throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

Processing Rule: Input

AR 07 Ref:

%

2dp

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Wastewater reception and conveyance: large assets (see Guidance for definition of 'large' assets).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

1dp

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Wastewater; bulk conveyance, plus an allocation of direct expenditure incurred in the provision of General & Support activities.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

1dp

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Wastewater; bulk conveyance.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Wastewater; bulk conveyance.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

1dp

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 ww.49 to M18 ww.53) for Wastewater; bulk conveyance.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.49 M18 ww.50 M18 ww.51 M18 ww.52 M18 ww.53

£m

1dp

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Wastewater; bulk conveyance. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Wastewater; bulk conveyance. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	A	Bulk conveyance: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Wastewater: bulk conveyance.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Table	9	Wastewater reception and conveyance
Block	B	Bulk conveyance: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets, Wastewater; bulk conveyance; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	9	Wastewater reception and conveyance
Block	B	Bulk conveyance: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Wastewater non-infrastructure bulk conveyance at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	9	Wastewater reception and conveyance
Block	B	Bulk conveyance: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets. Wastewater; bulk conveyance. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	B	Bulk conveyance: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year. Wastewater; bulk conveyance. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	9	Wastewater reception and conveyance
Block	B	Bulk conveyance: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	9	Wastewater reception and conveyance
Block	B	Bulk conveyance: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Wastewater; bulk conveyance; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	9	Wastewater reception and conveyance
Block	B	Bulk conveyance: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure. Wastewater; bulk conveyance.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	C	Bulk conveyance: outputs
Line	16	Annual volume of foul sewage

Line Definition: Volume of sewage discharged by household and non household supply points. This should be set at 95% of the volumes of water delivered.

Processing Rule: Input

AR 07 Ref: A2.39 A2.40 A2.41 A2.42

MI/d

1dp

Table	9	Wastewater reception and conveyance
Block	C	Bulk conveyance: outputs
Line	17	Volume of trade effluent

Line Definition: Volume of trade effluent discharged to sewerage system. Trade effluent is any discharge which is not 'Domestic'.

Processing Rule: Input

AR 07 Ref: A2.43

MI/d

1dp

Table	9	Wastewater reception and conveyance
Block	C	Bulk conveyance: outputs
Line	18	Trade effluent load (BOD)

Line Definition: Total trade effluent BOD load in tonnes BOD per year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref: A2.50

BOD/yr

1dp

Table	9	Wastewater reception and conveyance
Block	C	Bulk conveyance: outputs
Line	19	Trade effluent load (COD)

Line Definition: Total trade effluent COD load in tonnes COD per year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref:

COD/yr

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	C	Bulk conveyance: outputs
Line	20	Volume of septic tank waste

Line Definition: The total volume of private and public septic tank waste received at Sewage treatment works.

Processing Rule: Input

AR 07 Ref: A2.45

MI/d

1dp

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	21	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Wastewater; local conveyance (see Guidance for definition of 'local conveyance').
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

1dp

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	22	Functional expenditure

Line Definition: The sum of the Infrastructure renewals charge for Wastewater; bulk conveyance; small assets(M18 w.48 plus/minus M18 w.49).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

1dp

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	23	Total operating expenditure

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54).
Wastewater; bulk conveyance;small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	24	Capital charges. IRC

Line Definition: The amount of interest paid in the year attributable to Wastewater; bulk conveyance; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

1dp

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	25	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 ww.49 to M18 ww.53) for Wastewater; local conveyance.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.49 M18 ww.50 M18 ww.51 M18 ww.52 M18 ww.53

£m

1dp

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	26	Interest payment

Line Definition: The amount of interest paid in the year attributable to Wastewater; local conveyance. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	27	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Wastewater: local conveyance. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	D	Local conveyance: Annual Expenditure
Line	28	Total annual expenses

Line Definition: This is the total gross MEA of Wastewater; bulk conveyance non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

Processing Rule: Calculated field: the sum of lines 23 to 27.

AR 07 Ref:

£m

1dp

Table	9	Wastewater reception and conveyance
Block	E	Local conveyance: measures of capital employed
Line	29	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Wastewater ; local conveyance. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	9	Wastewater reception and conveyance
Block	E	Local conveyance: measures of capital employed
Line	30	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Impounding reservoirs; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	E	Local conveyance: measures of capital employed
Line	31	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Wastewater; bulk conveyance. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	9	Wastewater reception and conveyance
Block	E	Local conveyance: measures of capital employed
Line	32	Gross MEAV (infra)

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Wastewater; bulk conveyance; small assets.
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	9	Wastewater reception and conveyance
Block	E	Local conveyance: measures of capital employed
Line	33	Working capital balance: excluding cash

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure. Wastewater; bulk conveyance; small assets.
RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	9	Wastewater reception and conveyance
Block	E	Local conveyance: measures of capital employed
Line	34	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Wastewater; local conveyance. Overdraft balances should not be netted off the figure, short term deposits and overdrafts.
RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	E	Local conveyance: measures of capital employed
Line	35	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Wastewater; bulk conveyance.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	9	Wastewater reception and conveyance
Block	F	Local conveyance: outputs
Line	36	Annual volume of foul sewage

Line Definition: Volume of sewage discharged by household and non household supply points. This should be set at 95% of the volumes of water delivered.

Processing Rule: Input

AR 07 Ref: A2.39 A2.40 A2.41 A2.42

Ml/d

1dp

Table	9	Wastewater reception and conveyance
Block	F	Local conveyance: outputs
Line	37	Volume of trade effluent

Line Definition: Volume of trade effluent discharged to sewerage system. Trade effluent is any discharge which is not 'Domestic'.

Processing Rule: Input

AR 07 Ref: A2.43

Ml/d

1dp

Table	9	Wastewater reception and conveyance
Block	F	Local conveyance: outputs
Line	38	Trade effluent load (BOD)

Line Definition: Total trade effluent BOD load in tonnes BOD /year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref: A2.50

BOD/yr

1dp

Section 10 : Value Chain Analysis

Table	9	Wastewater reception and conveyance
Block	F	Local conveyance: outputs
Line	39	Trade effluent load (COD)

Line Definition: Total trade effluent COD load in tonnes COD /year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref:

COD/yr

1dp

Table	9	Wastewater reception and conveyance
Block	F	Local conveyance: outputs
Line	40	Volume of septic tank waste

Line Definition: The sum of the Infrastructure renewals charge (M18 w.48 plus/minus M18 w.49) for Wastewater; bulk conveyance; very small assets.

Processing Rule: Input

AR 07 Ref: A2.45

MI/d

1dp

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Wastewater treatment: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

1dp

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Wastewater treatment; large assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Wastewater treatment; large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

1dp

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Wastewater treatment ; large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

1dp

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 ww.49 to M18 ww.53) for Wastewater treatment; large assets.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.49 M18 ww.50 M18 ww.51 M18 ww.52 M18 ww.53

£m

1dp

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Wastewater treatment; large assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Wastewater treatment: large assets. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	10	Wastewater treatment
Block	A	Large assets: Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Wastewater treatment: large assets.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Table	10	Wastewater treatment
Block	B	Large assets: measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Wastewater treatment;large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.
RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	10	Wastewater treatment
Block	B	Large assets: measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Wastewater treatment non-infrastructure large assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.
RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	B	Large assets: measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Wastewater treatment; large assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	10	Wastewater treatment
Block	B	Large assets: measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Wastewater treatment; large assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.
RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	10	Wastewater treatment
Block	B	Large assets: measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.
RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	B	Large assets: measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Wastewater treatment;large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	10	Wastewater treatment
Block	B	Large assets: measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Wastewater treatment; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	10	Wastewater treatment
Block	C	Large assets: outputs
Line	16	Annual volume of foul sewage

Line Definition: Volume of sewage discharged by household and non household supply points. This should be set at 95% of the volumes of water delivered.

Processing Rule: Input

AR 07 Ref: A2.39 A2.40 A2.41 A2.42

Ml/d

1dp

Table	10	Wastewater treatment
Block	C	Large assets: outputs
Line	17	Volume of trade effluent

Line Definition: Volume of trade effluent discharged to sewerage system. Trade effluent is any discharge which is not 'Domestic'.

Processing Rule: Input

AR 07 Ref: A2.43

Ml/d

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	C	Large assets: outputs
Line	18	Trade effluent load (BOD)

Line Definition: Total trade effluent BOD load in tonnes BOD /year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref: A2.50

BOD/yr

1dp

Table	10	Wastewater treatment
Block	C	Large assets: outputs
Line	19	Trade effluent load (COD)

Line Definition: Total trade effluent COD load in tonnes COD /year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref:

COD/yr

1dp

Table	10	Wastewater treatment
Block	C	Large assets: outputs
Line	20	Volume of septic tank waste

Line Definition: The total volume of private and public septic tank waste received at Sewage treatment works.

Processing Rule: Input

AR 07 Ref: A2.45

MI/d

1dp

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	21	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Wastewater treatment; small assets (see Guidance for definition of 'small assets').

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	22	Functional expenditure

Line Definition: The sum of the Infrastructure renewals charge for Wastewater treatment; small assets (M18 w.48 plus/minus M18 w.49).
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

1dp

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	23	Total operating expenditure

Line Definition: The current cost non-infrastructure depreciation charge (M18 w.50 to M18 w.54) for Wastewater treatment; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

1dp

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	24	Capital charges. IRC

Line Definition: The amount of interest paid in the year attributable to Wastewater treatment; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

1dp

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	25	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 ww.49 to M18 ww.53) for Wastewater treatment; small assets.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.49 M18 ww.50 M18 ww.51 M18 ww.52 M18 ww.53

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	26	Interest payment

Line Definition: The amount of interest paid in the year attributable to Wastewater treatment; small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	27	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Wastewater treatment: small assets. It should exclude any deferred tax charge.

RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	10	Wastewater treatment
Block	D	Small assets: Annual Expenditure
Line	28	Total annual expenses

Line Definition: This is the total gross MEA of Wastewater treatment non-infrastructure small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

Processing Rule: Input

AR 07 Ref:

£m

1dp

Table	10	Wastewater treatment
Block	E	Small assets: measures of capital employed
Line	29	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Wastewater treatment; small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	E	Small assets: measures of capital employed
Line	30	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Wastewater treatment; small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	10	Wastewater treatment
Block	E	Small assets: measures of capital employed
Line	31	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Wastewater treatment; small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	10	Wastewater treatment
Block	E	Small assets: measures of capital employed
Line	32	Gross MEAV (infra)

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Wastewater treatment abstractions; small assets.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	10	Wastewater treatment
Block	E	Small assets: measures of capital employed
Line	33	Working capital balance: excluding cash

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Wastewater treatment; small assets.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	E	Small assets: measures of capital employed
Line	34	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Wastewater treatment; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	10	Wastewater treatment
Block	E	Small assets: measures of capital employed
Line	35	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Wastewater treatment; small assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	10	Wastewater treatment
Block	F	Small assets: outputs
Line	36	Annual volume of foul sewage

Line Definition: Volume of sewage discharged by household and non household supply points. This should be set at 95% of the volumes of water delivered.

Processing Rule: Input

AR 07 Ref: A2.39 A2.40 A2.41 A2.42

Ml/d

1dp

Table	10	Wastewater treatment
Block	F	Small assets: outputs
Line	37	Volume of trade effluent

Line Definition: Volume of trade effluent discharged to sewerage system. Trade effluent is any discharge which is not 'Domestic'.

Processing Rule: Input

AR 07 Ref: A2.43

Ml/d

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	F	Small assets: outputs
Line	38	Trade effluent load (BOD)

Line Definition: Total trade effluent BOD load in tonnes BOD /year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref: A2.50

BOD/yr

1dp

Table	10	Wastewater treatment
Block	F	Small assets: outputs
Line	39	Trade effluent load (COD)

Line Definition: Total trade effluent COD load in tonnes COD /year. This must be as billed and charged.

Processing Rule: Input

AR 07 Ref:

COD/yr

1dp

Table	10	Wastewater treatment
Block	F	Small assets: outputs
Line	40	Volume of septic tank waste

Line Definition: The sum of the Infrasructure renewals charge (M18 w.48 plus/minus M18 w.49) for Wastewater treatment; very small assets.

Processing Rule: Input

AR 07 Ref: A2.45

Ml/d

1dp

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	41	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Wastewater treatment; very small assets (see Guidance for definition of 'very small assets').

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	42	Functional expenditure

Line Definition: The direct expenditure incurred for Wastewater treatment; very small assets, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

1dp

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	43	Total operating expenditure

Line Definition: The current tax charge on profits from ordinary activities. It should exclude any deferred tax charge for Wastewater treatment; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

1dp

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	44	Capital charges. IRC

Line Definition: The sum of the Infrastructure renewals charge for Wastewater treatment; very small assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	45	Capital charges: CCD

Line Definition: Historical cost net book value of tangible fixed assets for Wastewater treatment; very small assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR proforma 18. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M18 ww.49 M18 ww.50 M18
ww.51 M18 ww.52 M18 ww.53

£m

1dp

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	46	Interest payment

Line Definition: The amount of interest paid in the year attributable to Wastewater treatment; very small assets. This includes interest on any overdrafts, loans (from all sources) and debenture stock.

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	47	Current tax payment (exc deferred tax)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Wastewater treatment; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR Proforma 4. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	G	Very small assets: Annual Expenditure
Line	48	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Wastewater treatment: very small assets.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Calculated field: the sum of lines 43 to 47.

AR 07 Ref:

£m

1dp

Table	10	Wastewater treatment
Block	H	Very small assets: measures of capital employed
Line	49	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets at the end of the financial year for Wastewater treatment ; very small assets. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	10	Wastewater treatment
Block	H	Very small assets: measures of capital employed
Line	50	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Wastewater treatment non-infrastructure very small assets at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	H	Very small assets: measures of capital employed
Line	51	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Wastewater treatment; very small assets. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Table	10	Wastewater treatment
Block	H	Very small assets: measures of capital employed
Line	52	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Wastewater treatment; very small assets. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	10	Wastewater treatment
Block	H	Very small assets: measures of capital employed
Line	53	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	H	Very small assets: measures of capital employed
Line	54	Working capital balance: cash and cash equivalents

Line Definition: The ratio of the peak design capacity to the average daily throughput. Scottish Water should state in its commentary the basis of the ratio (e.g. peak month, peak week, peak day, peak hour).

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	10	Wastewater treatment
Block	H	Very small assets: measures of capital employed
Line	55	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Wastewater treatment; very small assets.

RAR proforma 5. Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Table	10	Wastewater treatment
Block	I	Very small assets: outputs.
Line	56	Annual volume of foul sewage

Line Definition: Volume of sewage discharged by household and non household supply points. This should be set at 95% of the volumes of water delivered.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: A2.39 A2.40 A2.41 A2.42

M/d

1dp

Section 10 : Value Chain Analysis

Table	10	Wastewater treatment
Block	I	Very small assets: outputs
Line	57	Volume of trade effluent

Line Definition: Volume of trade effluent discharged to sewerage system. Trade effluent is any discharge which is not 'Domestic'.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: A2.43

MI/d

1dp

Table	10	Wastewater treatment
Block	I	Very small assets: outputs
Line	58	Trade effluent load (BOD)

Line Definition: Total trade effluent BOD load in tonnes BOD /year. This must be as billed and charged.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: A2.50

BOD/yr

1dp

Table	10	Wastewater treatment
Block	I	Very small assets: outputs
Line	59	Trade effluent load (COD)

Line Definition: Total trade effluent COD load in tonnes COD /year. This must be as billed and charged.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref:

COD/yr

1dp

Table	10	Wastewater treatment
Block	I	Very small assets: outputs
Line	60	Volume of septic tank waste

Line Definition: The total volume of private and public septic tank waste received at Sewage treatment works.

Note: This is a memo block. Data is also to be included in the Small assets blocks above.

Processing Rule: Input

AR 07 Ref: A2.45

MI/d

1dp

Section 10 : Value Chain Analysis

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	1	Direct operating expenditure

Line Definition: The total direct expenditure attributable to Wastewater sludge treatment: large assets (see Guidance for definition of 'large' assets).

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.33

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	2	Functional expenditure

Line Definition: The direct expenditure incurred for Wastewater sludge treatment, plus an allocation of direct expenditure incurred in the provision of General & Support activities.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.35

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	3	Total operating expenditure

Line Definition: Total operating expenditure for Wastewater sludge treatment.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.44

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	4	Capital charges: IRC

Line Definition: The sum of the Infrastructure renewals charge for Wastewater sludge treatment.

RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.47 M18 ww.48

£m

1dp

Section 10 : Value Chain Analysis

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	5	Capital charges: CCD

Line Definition: The current cost non-infrastructure depreciation charge (M18 ww.49 to M18 ww.53) for Wastewater sludge treatment.
RAR proforma 18

Processing Rule: Input

AR 07 Ref: M18 ww.49 M18 ww.50 M18
ww.51 M18 ww.52 M18 ww.53

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	6	Interest payment

Line Definition: The amount of interest paid in the year attributable to Wastewater sludge treatment. This includes interest on any overdrafts, loans (from all sources) and debenture stock.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.12

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	7	Current tax payment (exc deferred tax)

Line Definition: The current tax charge on profits from ordinary activities attributable to Wastewater sludge treatment. It should exclude any deferred tax charge.
RAR Proforma 4

Processing Rule: Input

AR 07 Ref: M4.16

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	A	Annual Expenditure
Line	8	Total annual expenses

Line Definition: Total annual expenditure (operating expenditure, depreciation charges, interest and taxation) for Wastewater sludge treatment.

Processing Rule: Calculated field: the sum of lines 3 to 7.

AR 07 Ref:

£m

1dp

Section 10 : Value Chain Analysis

Table	11	Wastewater sludge treatment - total
Block	B	measures of capital employed
Line	9	Net HC Book value

Line Definition: Historical cost net book value of tangible fixed assets for Wastewater sludge treatment; large assets, at the end of the financial year. This is stated after deducting grants and contributions received relating to infrastructure assets.

RAR Proforma 2

Processing Rule: Input

AR 07 Ref: M2.1

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	B	Measures of capital employed
Line	10	Gross MEAV (non-infrastructure)

Line Definition: This is the total gross MEA of Wastewater sludge treatment non-infrastructure at the end of the year. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	B	Measures of capital employed
Line	11	Net MEAV (non-infrastructure)

Line Definition: Net book value by asset type at the end of the year non-infrastructure assets for Wastewater sludge treatment. (Gross replacement cost by asset type relating to water at the beginning of the year less accumulated depreciation relating to those assets at the end of the year.)

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.14

£m

1dp

Section 10 : Value Chain Analysis

Table	11	Wastewater sludge treatment - total
Block	B	Measures of capital employed
Line	12	Gross MEAV (infra)

Line Definition: This is the total gross MEA of infrastructure assets at the end of the year for Wastewater sludge treatment. The gross MEA value of an asset is what it would cost to replace an old asset with a technically up to date new asset with the same service capability.

RAR proforma 8-10.

Processing Rule: Input

AR 07 Ref: M8.6

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	B	Measures of capital employed
Line	13	Working capital balance: excluding cash

Line Definition: The total of all stock, debtors and creditors which relate to operating items, including short term capital creditors, but excluding any infrastructure renewals prepayment or accrual and any cash or cash equivalents.

RAR proforma 11

Processing Rule: Input

AR 07 Ref: M11.11

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	B	Measures of capital employed
Line	14	Working capital balance: cash and cash equivalents

Line Definition: The sum of cash in hand and at bank, net of overdrafts, attributable to Wastewater sludge treatment; large assets.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.4 M5.5 M5.6

£m

1dp

Table	11	Wastewater sludge treatment - total
Block	B	Measures of capital employed
Line	15	Infra accruals/(prepayments)

Line Definition: The cumulative difference between the infrastructure renewals charges and expenditure for Wastewater sludge treatment.

RAR proforma 5

Processing Rule: Input

AR 07 Ref: M5.7

£m

1dp

Section 10 : Value Chain Analysis

Table	11	Wastewater sludge treatment - total
Block	C	Outputs
Line	16	Annual volume of sludge treated.

Line Definition: Total for all sewage sludge disposal. This should include disposal to farmland etc

Processing Rule: Input

AR 07 Ref: A2.61

MI/d

1dp