

KEY COMPONENTS - Financial projections

Table B7.4S - Wastewater service - Depreciation on fixed asset additions

Block A Capital maintenance expenditure before efficiency and impact of enhancement programme

1	Infrastructure renewals expenditure	£m (3dp)
Full line title	Infrastructure renewals expenditure before efficiency and impact of enhancement programmes	
Definition	Infrastructure renewals expenditure for the wastewater service before efficiency and adjustments for the impact of the enhancement programmes. Excludes early start capex.	
Processing rules	Input field	
Reference	New	

2	Maintenance non infrastructure expenditure	£m (3dp)
Full line title	Maintenance non-infrastructure expenditure before efficiency and impact of enhancement programmes	
Definition	Maintenance non-infrastructure expenditure for the wastewater service before efficiency and adjustments for the impact of the enhancement programmes. Excludes early start capex.	
Processing rules	Input field	
Reference	New	

Block B Total capital expenditure

5	Total capex	£m (3dp)
Full line title	Total capex (after deducting grants and contributions for IRE)	
Definition	The total (2003-04 prices) of all expenditure for both base service and enhancement purposes for the wastewater service. For all expenditure (except infrastructure renewals expenditure) this is before deducting grants and contributions, but excluding adopted assets at nil cost.	
Processing rules	Input field	
Reference	New	

6	Grants and contributions (excluding IRE)	£m (3dp)
Full line title	Grants and contributions excluding those for infrastructure renewals expenditure	
Definition	Total grants and contributions excluding those for infrastructure renewals expenditure.	
Processing rules	Input field	
Reference	New	

7	Net capital expenditure	£m (3dp)
Full line title	Net capital expenditure	
Definition	Total capital expenditure for both base service and enhancement purposes for the wastewater service after deducting grants and contributions.	
Processing rules	Calculated field : Sum of lines 5+6+7+8	
Reference	New	

Block C Allocation of gross capital expenditure

10	Infrastructure renewals expenditure	£m (3dp)
Full line title	Infrastructure renewals expenditure (capex)	
Definition	The preservation and (where necessary) the replacement of wastewater service assets [defined as infrastructure in Ofwat RAG2.02], to maintain serviceability. Expenditure is to be reported net of grants and contributions.	
Processing rules	Input field	
Reference	New	

11	MNI -base service provision	£m (3dp)
Full line title	Maintenance non-infrastructure expenditure on wastewater base service provision – for the purpose of maintaining serviceability to customers.	
Definition	The expenditure required for the maintenance of the underlying asset base for the purpose of maintaining serviceability to customers, for the wastewater service.	
Processing rules	Input field	
Reference	New	

12	Infrastructure enhancement expenditure	£m (3dp)
Full line title	Infrastructure enhancement expenditure for the wastewater service	
Definition	Total wastewater service infrastructure expenditure for enhancement purposes.	
Processing rules	Input field	
Reference	New	

13	Non infrastructure enhancement expenditure	£m (3dp)
Full line title	Non-infrastructure enhancement expenditure for the wastewater service.	
Definition	Total wastewater service non-infrastructure expenditure for enhancement purposes.	
Processing rules	Input field	
Reference	New	

Block F Current cost depreciation charge for the year

15	Base service provision on assets existing at 31/3/04	£m (3dp)
Full line title	Depreciation charge – base service provision on assets existing at 31/3/04	
Definition	The current cost depreciation charge on base service assets existing at 31 March 2004 by asset type for the wastewater service before the amortisation of grants.	
Processing rules	Input field	
Reference	New	

16	Base service provision WIP commissioned - after 31/3/04	£m (3dp)
Full line title	Depreciation charge – base service provision: - work in progress assets commissioned during the year for the wastewater service.	
Definition	The current cost depreciation charge on renewals or replacement assets to maintain base service for work in progress assets existing at 31 March 2004 and commissioned after this date. This should assume that the depreciation on these assets is not reflected in the CCD on existing assets once commissioned but continues to be reported in this line.	
Processing rules	Input field	
Reference	New	

17	Base service provision - new investment since 31/3/04	£m (3dp)
Full line title	Depreciation charge – base service provision: - investment since 31 March 2004.	
Definition	The current cost depreciation charge on renewals or replacement assets to maintain base service in report year for the wastewater service before the amortisation of grants.	
Processing rules	Input field	
Reference	New	

18	Enhancements WIP commissioned - after 31/3/04	£m (3dp)
Full line title	Depreciation charge – enhancements: work in progress assets commissioned during year.	
Definition	The current cost depreciation charge on all enhancement assets for work in progress existing at 31 March 2004 and commissioned after this date. This should assume that the depreciation on these assets is not reflected in the CCD on existing assets once commissioned but continues to be reported in this line.	
Processing rules	Input field	
Reference	New	

19	Enhancements - new investment since 31/3/04	£m (3dp)
Full line title	Depreciation charge – enhancements: new investment on enhancement assets from 31 March 2004 for the wastewater service.	
Definition	The current cost depreciation charge on expenditure on enhancement assets from 31 March 2004 for the wastewater service before the amortisation of grants	
Processing rules	Input field	
Reference	New	

20	Total depreciation charge	£m (3dp)
Full line title	Total current cost depreciation charge	
Definition	Total current cost depreciation charge on base service assets and enhancements for wastewater service.	
Processing rules	Calculated field Sum of lines 15-19	
Reference	New	