

SCOTTISH WATER
ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION M : ANALYSIS OF OPERATING COSTS, REVENUE & TANGIBLE FIXED ASSETS
Table M1: Activity Based Costing - Water Service

					Report Year 2005-06												
					NON CORE			CORE									
Line Ref.	Description	Ofwat Ref. JR 00	Units	Field Type	Retail Non Dom	Other Non Core	Non Core Total	WHOLESALE			Retail Domestic	RETAIL			Water Service Core Total	Water Service Total	
								Water Resources & Treatment		Water Distrib'n		Wholesale Core Total	Retail - Non Domestic			Water	CG
								Source	Trim				Total	Measd			
Service Analysis - Water : Direct Costs																	
M1.2	Employment costs	T21_L1	£m	IC			0										
M1.3	Power	T21_L2	£m	IC			0										
M1.4	Hired and contracted services	T21_L4	£m	IC			0										
M1.5	Annual charge for PPP schemes		£m	IC			0										
M1.6	Internal cost of PPP schemes		£m	IC			0										
M1.7	Materials and consumables	T21_L6	£m	IC			0										
M1.8	Service charges SEPA	T21_L7	£m	IC			0										
M1.9	Bulk supply imports	T21_L8	£m	IC			0										
M1.10	Contract Management		£m	IC			0										
M1.11	Meter Maintenance & Installation		£m	IC			0										
M1.13	Other direct costs	T21_L9	£m	IC			0										
M1.22	Contract Management		£m	IC			0										
M1.24	Manage Billing Data		£m	IC			0										
M1.25	Generate & Issue Bills		£m	IC			0										
M1.26	Handle Billing Enquiries		£m	IC			0										
M1.27	Handle Billing Exceptions		£m	IC			0										
M1.28	Handle Billing Complaints		£m	IC			0										
M1.30	Meter Reading		£m	IC			0										
M1.31	Costs of Meter maintenance & Installation		£m	IC			0										
M1.32	Handle Metering Enquiries		£m	IC			0										
M1.33	Handling Metering Complaints		£m	IC			0										
M1.35	Reconciliation & Cash Processing		£m	IC			0										
M1.36	Debt Management exc Bad debt charge		£m	IC			0										
M1.37	External Debt recovery		£m	IC			0										
M1.38	Disconnections		£m	IC			0										
M1.39	Handle Payment Plan Enquiries		£m	IC			0										
M1.41	Advertising / Marketing		£m	IC			0										
M1.43	Account Management		£m	IC			0										
M1.45	Manage GSS Payments		£m	IC			0										
M1.46	Handle Customer operational calls		£m	IC			0										
M1.47	Other Direct Costs	T21_L9	£m	IC			0										
M1.48	Direct employment costs		£m	IC			0										
M1.49	IT (see employment)		£m	IC			0										
M1.51	Total direct costs	T21_L10	£m	C			0										
M1.52	General and support costs	T21.L11	£m	IC			0										
M1.53	Functional expenditure	T21_L12	£m	C			0										
Operating Expenditure																	
M1.61	Scientific services	T21_L14	£m	I			0										
M1.62	Cost of Regulation	T21_L15	£m	I			0										
M1.64	Total business activities	T21_L16	£m	C			0										
M1.65	Local authority rates	T21_L17	£m	I			0										
M1.66	Bad Debt charge	T21_L18	£m	I			0										
M1.71	Total Exceptional Items	T21_L19	£m	IC			0										
M1.72	Total opex less third party services	T21_L20	£m	C			0										
M1.73	Third party services - opex	T21_L21	£m	IC			0										
M1.74	Total operating expenditure	T21_L22	£m	C			0										
Reactive and Planned Maintenance (Included in Opex)																	
M1.81	Reactive and planned maintenance infrastructure	T21.L23	£m	IC			0										
M1.82	Reactive and planned maintenance non-infrastructure	T21.L24	£m	IC			0										
Capital Maintenance																	
M1.83	Infrastructure renewals expenditure	T21_L25	£m	IC			0										
M1.84	Infrastructure renewals accrual or prepayment	T21.L26	£m	IC			0										
M1.85	Non-infrastructure depreciation charge		£m	IC			0										
M1.86	Amortisation of deferred credits	T21_L28	£m	IC			0										
M1.87	Amortisation of intangible assets	T21_L29	£m	IC			0										
M1.88	Business activities depreciation charge	T21_L30	£m	IC			0										
M1.89	Capital maintenance less third party services	T21_L31	£m	C			0										
M1.90	Third party services - depreciation	T21_L32	£m	IC			0										
M1.95	Total capital maintenance	T21_L33	£m	C			0										
M1.96	Total operating costs	T21.L34	£m	C			0										

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**SCOTTISH WATER
ANNUAL RETURN INFORMATION REQUIREMENTS**

**SECTION M : ANALYSIS OF OPERATING COSTS, REVENUE &
TANGIBLE FIXED ASSETS**

Table M1A: Analysis of turnover - water service

					Report Year 2005-06																
					1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
					NON CORE			CORE													
Line Ref.	Description	Ofwat Ref JR 00	Units	Field Type	Retail Non Dom	Other Non Core	Non Core Total	WHOLESALE			Water Distrib'	Wholesale Core Total	RETAIL			Water Service Core Total	Water Service Total				
								Water Resources & Treatment					Retail Domestic	Retail - Non Domestic			CG				
								Abstr	Trimt	Total			Measd	Non Measd	Total						
M1A.1	Non core turnover		£m	I/C			0											0			
M1A.2	Wholesale charges		£m	I/C														0			
M1A.3	Measured	T23.L1	£m	I/C														0			
M1A.4	Unmeasured	T23.L2	£m	I/C														0			
M1A.5	Trade effluent	T23.L3	£m	I/C			0											0			
M1A.6	Other sources	T23.L6	£m	I/C			0											0			
M1A.7	Third party services	T23.L7	£m	I/C			0											0			
M1A.8	Elimination of intra authority trading		£m	I/C														0			
M1A.9	Total		£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Operating income																					
M1A.10	Current cost profit or loss on sale of fixed assets	T23.L9	£m	I/C														0			
M1A.11	Exceptional items	T23.L10	£m	I/C														0			
M1A.12	Other operating income	T23.L11	£m	I/C														0			
M1A.13	Total operating income	T23.L12	£m	I/C			0			0	0				0			0			

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SCOTTISH WATER
ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION M : ANALYSIS OF OPERATING COSTS, REVENUE &
TANGIBLE FIXED ASSETS

Table M1B: Analysis of fixed assets - water service

					Report Year 2005-06												
					NON CORE			CORE									
Line Ref.	Description	Ofwat Ref JR 00	Units	Field Type	Retail Non Dom	Other Non Core	Non Core Total	WHOLESALE			RETAIL				Water Service Core Total	Water Service Total	
								Water Resources & Treatment		Water Distrib	Wholesale Core Total	Retail Domestic	Retail - Non Domestic			CG	
					Sourcing	Trtmt	Total				Measd	Non Measd	Total				
Gross replacement cost																	
M1B.2	Gross replacement cost at 1 April	T25, L1	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.3	Investment plan adjustment	T25, L2	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.4	RPI adjustment	T25, L3	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.5	Disposals	T25, L4	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.6	Additions	T25, L5	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.7	Gross replacement cost at 31 March	T25, L6	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation																	
M1B.8	Depreciation at 1 April	T25, L7	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.9	Investment plan adjustment	T25, L8	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.10	Investment plan adjustment - gross MEA revaluation	T25, L9	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.11	Investment plan adjustment - amendment to remaining useful econ.lives	T25, L10	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.12	RPI adjustment	T25, L11	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.13	Disposals	T25, L12	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.14	Charge for year	T25, L13	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.15	Depreciation at 31 March	T25, L14	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.16	Net book amount at 31 March	T25, L15	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0
M1B.17	Net book amount at 1 April	T25, L16	£m	IC	0	0	0	0	0	0	0	0	0	0	0	0	0

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SCOTTISH WATER
ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION M : ANALYSIS OF OPERATING COSTS, REVENUE & TANGIBLE FIXED ASSETS
Table M2: Activity Based Costing - Waste Water

					Report Year 2005-06																	
					NON CORE			CORE											Wastewater Service Core Total		Wastewater Service Total	
Line Ref.	Description	Orwat Ref JR 00	Units	Field Type	1	2	3	4	5	6	7	RETAIL			12	13	14					
												Retail Non Dom	Other Non Core	Non Core Total				Retail Domestic	Retail - Non Domestic Measrd	Non Measrd	Total	CG
Service Analysis - Sewerage - Direct Costs																						
M2.2	Employment costs	T21.L1	£m	VC			0								0	0						
M2.3	Power	T21.L2	£m	VC			0								0	0						
M2.4	Hired and contracted services	T21.L4	£m	VC			0								0	0						
M2.5	Annual charge for PPP schemes		£m	VC			0								0	0						
M2.6	Internal cost of PPP schemes		£m	VC			0								0	0						
M2.7	Materials and consumables	T21.L6	£m	VC			0								0	0						
M2.8	Service charges SEPA	T21.L7	£m	VC			0								0	0						
M2.10	Contract Management		£m	VC			0								0	0						
M2.11	Meter Maintenance & Installation		£m	VC			0								0	0						
M2.13	Other direct costs	T21.L9	£m	VC			0								0	0						
M2.22	Contract Management		£m	VC			0								0	0						
M2.24	Manage Billing Data		£m	VC			0								0	0						
M2.25	Controlle Allowance Bills		£m	VC			0								0	0						
M2.26	Handle Billing Enquiries		£m	VC			0								0	0						
M2.27	Handle Billing Exceptions		£m	VC			0								0	0						
M2.28	Handle Billing Complaints		£m	VC			0								0	0						
M2.30	Meter Reading		£m	VC			0								0	0						
M2.31	Costs of meter maintenance and installation		£m	VC			0								0	0						
M2.32	Handle Metering Enquiries		£m	VC			0								0	0						
M2.33	Handling Metering Complaints		£m	VC			0								0	0						
M2.35	Remittance & Cash Processing		£m	VC			0								0	0						
M2.36	Debt Management inc Bad debt charge		£m	VC			0								0	0						
M2.37	External Debt recovery		£m	VC			0								0	0						
M2.38	Disconnections		£m	VC			0								0	0						
M2.39	Handle Payment/Plan Enquiries		£m	VC			0								0	0						
M2.41	Advisorial / Marketing		£m	VC			0								0	0						
M2.43	Account Management		£m	VC			0								0	0						
M2.45	Manage GSS Payments		£m	VC			0								0	0						
M2.46	Handle Customer operational calls		£m	VC			0								0	0						
M2.47	Other Direct Costs	T21.L9	£m	VC			0								0	0						
M2.48	Direct employment costs		£m	VC			0								0	0						
M2.49	IT (exc employment)		£m	VC			0								0	0						
M2.51	Total direct costs	T21.L10	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					
M2.52	General and support costs	T21.L11	£m	VC			0								0	0						
M2.53	Functional expenditure	T21.L12	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					
Operating Expenditure																						
M2.61	Scientific services	T21.L14	£m	I			0								0	0						
M2.62	Cost of Regulation	T21.L15	£m	I			0								0	0						
M2.64	Total business activities	T21.L16	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					
M2.65	Local authority rates	T21.L17	£m	I			0								0	0						
M2.66	Bad Debt charge	T21.L18	£m	I			0								0	0						
M2.71	Total Exceptional items	T21.L19	£m	VC			0								0	0						
M2.72	Total opex less third party services	T21.L20	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					
M2.73	Third party services - opex	T21.L21	£m	VC			0								0	0						
M2.74	Total operating expenditure	T21.L22	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					
Reactive and Planned Maintenance (included in Opex)																						
M2.81	Reactive and planned maintenance infrastructure	T21.L23	£m	VC			0								0	0						
M2.82	Reactive and planned maintenance non-infrastructure	T21.L24	£m	VC			0								0	0						
Capital Maintenance																						
M2.83	Infrastructure renewals expenditure	T21.L25	£m	VC			0								0	0						
M2.84	Infrastructure renewals accrual or prepayment	T21.L26	£m	VC			0								0	0						
M2.85	Non-infrastructure depreciation charge		£m	VC			0								0	0						
M2.86	Amortisation of deferred credits	T21.L28	£m	VC			0								0	0						
M2.87	Amortisation of intangible assets	T21.L29	£m	VC			0								0	0						
M2.88	Business activities depreciation charge	T21.L30	£m	VC			0								0	0						
M2.89	Capital maintenance less third party services	T21.L31	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					
M2.90	Third party services - depreciation	T21.L32	£m	VC			0								0	0						
M2.95	Total capital maintenance	T21.L33	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					
M2.96	Total operating costs	T21.L34	£m	C	0	0	0	0	0	0	0	0	0	0	0	0	0					

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ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION M : ANALYSIS OF OPERATING COSTS, REVENUE & TANGIBLE FIXED ASSETS

Table M2A: Analysis of turnover - sewerage service

					Report Year 2005-06																		
					1	2	3	4	5	5	6	7	7	8	9	10	11	12	13	14	15		
					NON CORE			CORE															
Line Ref.	Description	Ofwat Ref JR 00	Units	Field Type	Retail Non Dom	Other Non Core	Non Core Total	Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Sludge Treatment & Disposal	Sludge Treatment & Disposal	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	RETAIL			Sewerage Service Core Total	Sewerage Service			
																Measd	Non Measd	Total		Total	CG		
M2A.1	Non core turnover		£m	IC			0							0							0	0	
M2A.2	Wholesale charges		£m	IC																	0	0	
M2A.3	Measured	T23.L1	£m	IC																	0	0	
M2A.4	Unmeasured	T23.L2	£m	IC																	0	0	
M2A.5	Trade effluent	T23.L3	£m	IC			0							0							0	0	
M2A.6	Other sources	T23.L6	£m	IC			0							0							0	0	
M2A.7	Third party services	T23.L7	£m	IC			0							0							0	0	
M2A.8	Elimination of intra authority trading		£m	IC																	0	0	
M2A.9	Total		£m	IC		0	0	0	0	0			0	0	0	0	0	0	0	0	0	0	
	Operating income																						
M2A.10	Current cost profit or loss on sale of fixed assets	T23.L9	£m	IC																	0	0	
M2A.11	Exceptional items	T23.L10	£m	IC																	0	0	
M2A.12	Other operating income	T23.L11	£m	IC																	0	0	
M2A.13	Total operating income	T23.L12	£m	IC			0														0	0	

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SECTION M : ANALYSIS OF OPERATING COSTS, REVENUE & TANGIBLE FIXED ASSETS

Table M2B: Analysis of fixed assets - sewerage service

					Report Year 2005-06														
					1	2	3	4	5	6	8	9	10	11	12	13	14	15	
					NON CORE			CORE											
Line Ref.	Description	Ofwat Ref JR 00	Units	Field Type	Retail Non Dom	Other Non Core	Non Core Total	WHOLESALE				RETAIL			Sewerage Service Core Total	Sewerage Service			
								Sewerage	Sewage Treatment	Sludge Treatment & Disposal	Wholesale Core Total	Retail Domestic	Retail - Non Domestic			Total	Total	CG	
													Measd	Measd	Total				
Gross replacement cost																			
M2B.2	Gross replacement cost at 1 April	T25, L1	£m	I/C			0				0				0	0	0		
M2B.3	Investment plan adjustment	T25, L2	£m	I/C			0				0				0	0	0		
M2B.4	RPI adjustment	T25, L3	£m	I/C			0				0				0	0	0		
M2B.5	Disposals	T25, L4	£m	I/C			0				0				0	0	0		
M2B.6	Additions	T25, L5	£m	I/C			0				0				0	0	0		
M2B.7	Gross replacement cost at 31 March	T25, L6	£m	I/C	0	0	0	0	0	0	0	0	0	0	0	0	0		
Depreciation																			
M2B.8	Depreciation at 1 April	T25, L7	£m	I/C			0				0				0	0	0		
M2B.9	Investment plan adjustment	T25, L8	£m	I/C			0				0				0	0	0		
M2B.10	Investment plan adjustment - gross MEA revaluation	T25, L9	£m	I/C			0				0				0	0	0		
M2B.11	Investment plan adjustment - amendment to remaining useful econ.lives	T25, L10	£m	I/C			0				0				0	0	0		
M2B.12	RPI adjustment	T25, L11	£m	I/C			0				0				0	0	0		
M2B.13	Disposals	T25, L12	£m	I/C			0				0				0	0	0		
M2B.14	Charge for year	T25, L13	£m	I/C			0				0				0	0	0		
M2B.15	Depreciation at 31 March	T25, L14	£m	I/C	0	0	0	0	0	0	0	0	0	0	0	0	0		
M2B.16	Net book amount at 31 March	T25, L15	£m	I/C	0	0	0	0	0	0	0	0	0	0	0	0	0		
M2B.17	Net book amount at 1 April	T25, L16	£m	I/C	0	0	0	0	0	0	0	0	0	0	0	0	0		

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