

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E1: Activity Based Costing - Water Service

Report Year 2009-10

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type | 10 | | 20 | | 199 | |
|--|---|--------------------|-------------------------|-------|------------|-----------------------------|----|--------------------|----|---------------------|----|
| | | | | | | Water Resources & Treatment | CG | Water Distribution | CG | Water Service Total | CG |
| Service Analysis - Water : Direct Costs | | | | | | | | | | | |
| E1.1 | Employment costs | T21, L1 | E1.1 | £m | I/C | 13.022 | A2 | 25.115 | A2 | 38.137 | A2 |
| E1.2 | Power | T21, L2 | E1.2 | £m | I/C | 8.953 | A2 | 7.047 | A2 | 16.000 | A2 |
| E1.3 | Hired and contracted services | T21, L4 | E1.3 | £m | I/C | 2.677 | A2 | 13.088 | A2 | 15.765 | A2 |
| E1.4 | Materials and consumables | T21, L6 | E1.5 | £m | I/C | 10.055 | A2 | 1.454 | A2 | 11.509 | A2 |
| E1.5 | Service charges by SEPA | T21, L7 | E1.6 | £m | I/C | 2.912 | A2 | 0.000 | A2 | 2.912 | A2 |
| E1.6 | Bulk supply imports | T21, L8 | E1.7 | £m | I/C | 0.000 | N | 0.000 | N | 0.000 | N |
| E1.7 | Other direct costs | T21, L9 | E1.8 | £m | I/C | 1.446 | A2 | 1.774 | A2 | 3.220 | A2 |
| E1.8 | Total direct costs | T21, L10 | E1.9 | £m | C | 39.065 | A2 | 48.478 | A2 | 87.543 | A2 |
| E1.9 | General and support costs | T21, L11 | E1.10 + E1.11 | £m | I/C | 8.614 | A2 | 14.722 | A2 | 23.336 | A2 |
| E1.10 | Functional expenditure | T21, L12 | E1.12 | £m | C | 47.679 | | 63.200 | | 110.879 | A2 |
| Operating Expenditure | | | | | | | | | | | |
| E1.11 | Customer services | T21, L13 | E1.13 | £m | I | | | | | 8.901 | A2 |
| E1.12 | Scientific services | T21, L14 | E1.14 | £m | I | | | | | 10.201 | A2 |
| E1.13 | Other business activities | T21, L15 | E1.15 | £m | I | | | | | 3.383 | A2 |
| E1.14 | Total business activities | T21, L16 | E1.16 | £m | C | | | | | 22.485 | A2 |
| E1.15 | Local authority rates | T21, L17 | E1.17 | £m | I | | | | | 23.233 | A2 |
| E1.16 | Doubtful debts | T21, L18 | E1.18 | £m | I | | | | | 12.516 | A2 |
| E1.17 | Total Exceptional items | T21, L19 | E1.23 | £m | I | | | | | 0.000 | A2 |
| E1.18 | Total opex less third party services | T21, L20 | E1.24 | £m | C | | | | | 169.113 | A2 |
| E1.19 | Third party services - opex | T21, L21 | E1.25 | £m | I | | | | | 2.777 | A2 |
| E1.20 | Total operating expenditure | T21, L22 | E1.26 | £m | C | | | | | 171.890 | A2 |
| Reactive and Planned Maintenance (included in Opex) | | | | | | | | | | | |
| E1.21 | Reactive and planned maintenance infrastructure | T21, L23 | E1.27 | £m | I/C | 0.000 | A3 | 31.960 | A3 | 31.960 | A3 |
| E1.22 | Reactive and planned maintenance non-infrastructure | T21, L24 | E1.28 | £m | I/C | 4.243 | A3 | 1.365 | A3 | 5.608 | A3 |
| Capital Maintenance | | | | | | | | | | | |
| E1.23 | Infrastructure depreciation charge | T21, L25 | E1.29 | £m | I/C | 10.103 | A2 | 59.758 | A2 | 69.861 | A2 |
| E1.24 | Non-Infrastructure depreciation charge | T21, L26 | E1.30 | £m | I/C | 61.619 | A2 | 17.336 | A2 | 78.955 | A2 |
| E1.25 | Amortisation of deferred credits | T21, L27 | E1.31 | £m | I | | | | | -0.651 | A2 |
| E1.26 | Amortisation of intangible assets | T21, L28 | E1.32 | £m | I | | | | | 0.000 | N |
| E1.27 | Business activities depreciation charge | T21, L29 | E1.33 | £m | I | | | | | 4.848 | A2 |
| E1.28 | Capital maintenance less third party services | T21, L30 | E1.34 | £m | C | | | | | 153.013 | A2 |
| E1.29 | Third party services - depreciation | T21, L31 + L32 | E1.35 | £m | I | | | | | 1.637 | A2 |
| E1.30 | Total capital maintenance | T21, L33 | E1.36 | £m | C | | | | | 154.650 | A2 |
| Total operating costs | | | | | | | | | | | |
| E1.31 | Total operating costs | T21, L34 | E1.39 | £m | C | | | | | 326.540 | A2 |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Douglas Millican Date: 11/06/2010

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION E: OPERATING COSTS AND EFFICIENCY
Table E1: Activity Based Costing - Water Service

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type |
|-----------|-------------|--------------------|-------------------------|-------|------------|
|-----------|-------------|--------------------|-------------------------|-------|------------|

Service Analysis - Water : Direct Costs

| | | | | | |
|------|-------------------------------|---------|------|----|-----|
| E1.1 | Employment costs | T21. L1 | E1.1 | £m | I/C |
| E1.2 | Power | T21. L2 | E1.2 | £m | I/C |
| E1.3 | Hired and contracted services | T21. L4 | E1.3 | £m | I/C |
| E1.4 | Materials and consumables | T21. L6 | E1.5 | £m | I/C |
| E1.5 | Service charges by SEPA | T21. L7 | E1.6 | £m | I/C |
| E1.6 | Bulk supply imports | T21. L8 | E1.7 | £m | I/C |
| E1.7 | Other direct costs | T21. L9 | E1.8 | £m | I/C |

| | | | | | |
|-------|---------------------------|----------|---------------|----|-----|
| E1.8 | Total direct costs | T21. L10 | E1.9 | £m | C |
| E1.09 | General and support costs | T21. L11 | E1.10 + E1.11 | £m | I/C |

| | | | | | |
|-------|------------------------|----------|-------|----|---|
| E1.10 | Functional expenditure | T21. L12 | E1.12 | £m | C |
|-------|------------------------|----------|-------|----|---|

Operating Expenditure

| | | | | | |
|-------|---------------------------|----------|-------|----|---|
| E1.11 | Customer services | T21. L13 | E1.13 | £m | I |
| E1.12 | Scientific services | T21. L14 | E1.14 | £m | I |
| E1.13 | Other business activities | T21. L15 | E1.15 | £m | I |
| E1.14 | Total business activities | T21. L16 | E1.16 | £m | C |

| | | | | | |
|-------|-----------------------|----------|-------|----|---|
| E1.15 | Local authority rates | T21. L17 | E1.17 | £m | I |
| E1.16 | Doubtful debts | T21. L18 | E1.18 | £m | I |

| | | | | | |
|-------|-------------------------|----------|-------|----|---|
| E1.17 | Total Exceptional items | T21. L19 | E1.23 | £m | I |
|-------|-------------------------|----------|-------|----|---|

| | | | | | |
|-------|--------------------------------------|----------|-------|----|---|
| E1.18 | Total opex less third party services | T21. L20 | E1.24 | £m | C |
| E1.19 | Third party services - opex | T21. L21 | E1.25 | £m | I |

| | | | | | |
|-------|-----------------------------|----------|-------|----|---|
| E1.20 | Total operating expenditure | T21. L22 | E1.26 | £m | C |
|-------|-----------------------------|----------|-------|----|---|

Reactive and Planned Maintenance (included in Opex)

| | | | | | |
|-------|---|----------|-------|----|-----|
| E1.21 | Reactive and planned maintenance infrastructure | T21. L23 | E1.27 | £m | I/C |
| E1.22 | Reactive and planned maintenance non-infrastructure | T21. L24 | E1.28 | £m | I/C |

Capital Maintenance

| | | | | | |
|-------|---|----------|-------|----|-----|
| E1.23 | Infrastructure depreciation charge | T21. L25 | E1.29 | £m | I/C |
| E1.24 | Non-Infrastructure depreciation charge | T21. L26 | E1.30 | £m | I/C |
| E1.25 | Amortisation of deferred credits | T21. L27 | E1.31 | £m | I |
| E1.26 | Amortisation of intangible assets | T21. L28 | E1.32 | £m | I |
| E1.27 | Business activities depreciation charge | T21. L29 | E1.33 | £m | I |

| | | | | | |
|-------|---|----------------|-------|----|---|
| E1.28 | Capital maintenance less third party services | T21. L30 | E1.34 | £m | C |
| E1.29 | Third party services - depreciation | T21. L31 + L32 | E1.35 | £m | I |

| | | | | | |
|-------|---------------------------|----------|-------|----|---|
| E1.30 | Total capital maintenance | T21. L33 | E1.36 | £m | C |
|-------|---------------------------|----------|-------|----|---|

Total operating costs

| | | | | | |
|-------|-----------------------|----------|-------|----|---|
| E1.31 | Total operating costs | T21. L34 | E1.39 | £m | C |
|-------|-----------------------|----------|-------|----|---|

| |
|------------------------------|
| 10 |
| Report Year 2009-10 |
| Water Resources & |

| |
|----------------------------|
| 20 |
| Report Year 2009-10 |
| Water Distribution |

| |
|----------------------------|
| 199 |
| Report Year 2009-10 |
| Water Service Total |

| |
|--------------------|
| Comment Necessary? |
|--------------------|

| |
|--------------------|
| Comment Necessary? |
|--------------------|

| |
|--------------------|
| Comment Necessary? |
|--------------------|

| |
|---|
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |

| |
|---|
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |

| |
|---|
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |

| |
|---|
| Y |
|---|

| |
|---|
| Y |
|---|

| |
|---|
| Y |
|---|

| |
|------|
| #N/A |
|------|

| |
|------|
| #N/A |
|------|

| |
|---|
| Y |
|---|

| |
|------|
| #N/A |
| #N/A |
| #N/A |
| #N/A |

| |
|------|
| #N/A |
| #N/A |
| #N/A |
| #N/A |

| |
|---|
| Y |
| Y |
| Y |
| Y |

| |
|------|
| #N/A |
| #N/A |

| |
|------|
| #N/A |
| #N/A |

| |
|---|
| Y |
| Y |

| |
|------|
| #N/A |
|------|

| |
|------|
| #N/A |
|------|

| |
|---|
| Y |
|---|

| |
|------|
| #N/A |
| #N/A |

| |
|------|
| #N/A |
| #N/A |

| |
|---|
| Y |
| Y |

| |
|------|
| #N/A |
|------|

| |
|------|
| #N/A |
|------|

| |
|---|
| Y |
|---|

| |
|---|
| Y |
| Y |

| |
|---|
| Y |
| Y |

| |
|---|
| Y |
| Y |

| |
|------|
| Y |
| Y |
| #N/A |
| #N/A |
| #N/A |

| |
|------|
| Y |
| Y |
| #N/A |
| #N/A |
| #N/A |

| |
|---|
| Y |
| Y |
| Y |
| Y |
| Y |

| |
|------|
| #N/A |
| #N/A |

| |
|------|
| #N/A |
| #N/A |

| |
|---|
| Y |
| Y |

| |
|------|
| #N/A |
|------|

| |
|------|
| #N/A |
|------|

| |
|---|
| Y |
|---|

| |
|------|
| #N/A |
|------|

| |
|------|
| #N/A |
|------|

| |
|---|
| Y |
|---|

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Douglas Millican Date: 11/06/2010

SECTION E: OPERATING COSTS AND EFFICIENCY
Table E2: Activity Based Costing - Wastewater Service

Report Year 2009-10

| Line Ref. | Description | Ofwat Ref P 07 | WICS Reference AR 06 | Units | Field Type | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 199 | 210 | 220 | 999 | | | | | |
|--|---|----------------|----------------------|-------|------------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|------------------|------------------|------------------------|--------|--------|---------|---------|----|
| | | | | | | Area 1 | Area 2 | Area 3 | Area 4 | Area 5 | Area 6 | Area 7 | Area 8 | sub total | Sewage Treatment | Sludge Treatment | Sewerage Service Total | CG | | | | |
| Service Analysis - Waste Water Direct Costs | | | | | | | | | | | | | | | | | | | | | | |
| E2.0 | Name | - | E2.0 | | I | Ness | Don | Foth | Tay | Ayr | Clyde | Nith | Tweed | | | | | | | | | |
| E2.1 | Employment costs | T22.L1 | E2.1 | £m | I/C | 1,381 | 1,888 | 1,455 | 2,403 | 1,624 | 1,128 | 1,453 | 2,145 | 13,477 | 11,330 | 3,060 | 27,867 | A2 | | | | |
| E2.2 | Power | T22.L2 | E2.2 | £m | I/C | 0,506 | 0,935 | 0,893 | 0,878 | 1,757 | 0,344 | 0,405 | 0,797 | 6,515 | 11,505 | 1,314 | 19,334 | A2 | | | | |
| E2.3 | Hired and contracted services | T22.L4 | E2.3 | £m | I/C | 0,147 | 0,660 | 0,745 | 0,824 | 0,754 | 0,604 | 0,866 | 0,736 | 5,336 | 1,700 | 4,471 | 11,507 | A2 | | | | |
| E2.4 | Materials and consumables | T22.L6 | E2.5 | £m | I/C | 0,055 | 0,093 | 0,107 | 0,174 | 0,160 | 0,055 | 0,099 | 0,062 | 0,805 | 1,906 | 0,654 | 3,365 | A2 | | | | |
| E2.5 | Service charges by SEPA | T22.L7 | E2.6 | £m | I/C | 0,105 | 0,190 | 0,140 | 0,143 | 0,139 | 0,042 | 0,209 | 0,085 | 1,053 | 6,294 | 0,103 | 7,450 | A2 | | | | |
| E2.6 | Other direct costs | T22.L8 | E2.8 | £m | I/C | 0,056 | 0,090 | 0,098 | 0,141 | 0,109 | 0,194 | 0,183 | 0,355 | 1,226 | 0,875 | 0,071 | 2,172 | A2 | | | | |
| E2.7 | Total direct costs | T22.L9 | E2.9 | £m | C | 2,250 | 3,856 | 3,438 | 4,563 | 4,543 | 2,367 | 3,215 | 4,180 | 28,412 | 33,610 | 9,673 | 71,695 | A2 | | | | |
| E2.8 | General and support costs | T22.L10 | E2.10 + E2.11 | £m | I/C | 0,890 | 1,193 | 1,080 | 1,487 | 1,087 | 0,748 | 0,854 | 1,258 | 8,597 | 7,122 | 2,694 | 18,413 | A2 | | | | |
| E2.9 | Functional expenditure | T22.L11 | E2.12 | £m | C | 3,140 | 5,049 | 4,518 | 6,050 | 5,630 | 3,115 | 4,069 | 5,438 | 37,009 | 40,732 | 12,367 | 90,108 | A2 | | | | |
| Operating Expenditure | | | | | | | | | | | | | | | | | | | | | | |
| E2.10 | Customer services | T22.L12 | E2.13 | £m | I | | | | | | | | | | | | | | | 9,114 | A2 | |
| E2.11 | Scientific services | T22.L13 | E2.14 | £m | I | | | | | | | | | | | | | | | 1,508 | A2 | |
| E2.12 | Other business activities | T22.L14 | E2.15 | £m | I | | | | | | | | | | | | | | | 3,042 | A2 | |
| E2.13 | Total business activities | T22.L15 | E2.16 | £m | C | | | | | | | | | | | | | | | 13,664 | A2 | |
| E2.14 | Local authority rates | T22.L16 | E2.17 | £m | I | | | | | | | | | | | | | | | 10,064 | A2 | |
| E2.15 | Doubtful debts | T22.L17 | E2.18 | £m | I | | | | | | | | | | | | | | | 13,383 | A2 | |
| E2.16 | Total Exceptional items | T22.L18 | E2.23 | £m | I | | | | | | | | | | | | | | | 0,000 | A2 | |
| E2.17 | Total opex less third party services | T22.L19 | E2.24 | £m | C | | | | | | | | | | | | | | | 127,219 | A2 | |
| E2.18 | Third party services - opex | T22.L20 | E2.25 | £m | I | | | | | | | | | | | | | | | 2,229 | A2 | |
| E2.19 | Total operating expenditure | T22.L21 | E2.26 | £m | C | | | | | | | | | | | | | | | 129,448 | A2 | |
| Reactive and Planned Maintenance (included in Opex) | | | | | | | | | | | | | | | | | | | | | | |
| E2.20 | Reactive and planned maintenance infrastructure | T22.L22 | E2.27 | £m | I/C | 1,098 | 1,491 | 1,511 | 1,902 | 1,670 | 1,329 | 1,723 | 2,276 | 13,000 | 0,000 | 0,000 | 13,000 | A3 | | | | |
| E2.21 | Reactive and planned maintenance non-infrastructure | T22.L23 | E2.28 | £m | I/C | 0,194 | 0,343 | 0,317 | 0,590 | 0,344 | 0,295 | 0,182 | 0,311 | 2,576 | 4,696 | 0,298 | 7,570 | A3 | | | | |
| Capital Maintenance | | | | | | | | | | | | | | | | | | | | | | |
| E2.22 | Infrastructure depreciation charge | T22.L24 | E2.29 | £m | I/C | | | | | | | | | | | | | 25,610 | 6,696 | 3,775 | 36,081 | A2 |
| E2.23 | Non-infrastructure depreciation charge | T22.L25 | E2.30 | £m | I/C | | | | | | | | | | | | | 31,105 | 68,091 | 6,331 | 105,527 | A2 |
| E2.24 | Amortisation of deferred credits | T22.L26 | E2.31 | £m | I | | | | | | | | | | | | | | | -0,242 | A2 | |
| E2.25 | Amortisation of intangible assets | T22.L27 | E2.32 | £m | I | | | | | | | | | | | | | | | 0,000 | N | |
| E2.26 | Business activities depreciation charge | T22.L28 | E2.33 | £m | I | | | | | | | | | | | | | | | 2,233 | A2 | |
| E2.27 | Capital maintenance less third party services | T22.L29 | E2.34 | £m | C | | | | | | | | | | | | | | | 143,599 | A2 | |
| E2.28 | Third party services - depreciation | T22.L30 + L31 | E2.35 | £m | I | | | | | | | | | | | | | | | 0,916 | A2 | |
| E2.29 | Total capital maintenance | T22.L32 | E2.36 | £m | C | | | | | | | | | | | | | | | 144,515 | A2 | |
| Total Operating Costs | | | | | | | | | | | | | | | | | | | | | | |
| E2.30 | Total operating costs | T22.L33 | E2.39 | £m | C | | | | | | | | | | | | | | | 273,963 | | |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Douglas Millican Date: 11/06/2010

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E2: Activity Based Costing - Wastewater Service

| |
|----------------------------|
| 999 |
| Report Year 2009-10 |
| Comment Necessary? |

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type |
|-----------|-------------|--------------------|-------------------------|-------|------------|
|-----------|-------------|--------------------|-------------------------|-------|------------|

Service Analysis - Waste Water Direct Costs

| | | | | | |
|------|-------------------------------|---------|------|----|-----|
| E2.0 | Name | - | E2.0 | | I |
| E2.1 | Employment costs | T22, L1 | E2.1 | £m | I/C |
| E2.2 | Power | T22, L2 | E2.2 | £m | I/C |
| E2.3 | Hired and contracted services | T22, L4 | E2.3 | £m | I/C |
| E2.4 | Materials and consumables | T22, L6 | E2.5 | £m | I/C |
| E2.5 | Service charges by SEPA | T22, L7 | E2.6 | £m | I/C |
| E2.6 | Other direct costs | T22, L8 | E2.8 | £m | I/C |

| |
|---|
| Y |
| Y |
| Y |
| Y |
| Y |
| Y |

| | | | | | |
|------|---------------------------|----------|---------------|----|-----|
| E2.7 | Total direct costs | T22, L9 | E2.9 | £m | C |
| E2.8 | General and support costs | T22, L10 | E2.10 + E2.11 | £m | I/C |

| |
|---|
| Y |
| Y |

| | | | | | |
|------|------------------------|----------|-------|----|---|
| E2.9 | Functional expenditure | T22, L11 | E2.12 | £m | C |
|------|------------------------|----------|-------|----|---|

| |
|---|
| Y |
|---|

Operating Expenditure

| | | | | | |
|-------|---------------------------|----------|-------|----|---|
| E2.10 | Customer services | T22, L12 | E2.13 | £m | I |
| E2.11 | Scientific services | T22, L13 | E2.14 | £m | I |
| E2.12 | Other business activities | T22, L14 | E2.15 | £m | I |
| E2.13 | Total business activities | T22, L15 | E2.16 | £m | C |

| |
|---|
| Y |
| Y |
| Y |
| Y |

| | | | | | |
|-------|-----------------------|----------|-------|----|---|
| E2.14 | Local authority rates | T22, L16 | E2.17 | £m | I |
| E2.15 | Doubtful debts | T22, L17 | E2.18 | £m | I |

| |
|---|
| Y |
| Y |

| | | | | | |
|-------|-------------------------|----------|-------|----|---|
| E2.16 | Total Exceptional items | T22, L18 | E2.23 | £m | I |
|-------|-------------------------|----------|-------|----|---|

| |
|---|
| Y |
|---|

| | | | | | |
|-------|--------------------------------------|----------|-------|----|---|
| E2.17 | Total opex less third party services | T22, L19 | E2.24 | £m | C |
| E2.18 | Third party services - opex | T22, L20 | E2.25 | £m | I |

| |
|---|
| Y |
| Y |

| | | | | | |
|-------|-----------------------------|----------|-------|----|---|
| E2.19 | Total operating expenditure | T22, L21 | E2.26 | £m | C |
|-------|-----------------------------|----------|-------|----|---|

| |
|---|
| Y |
|---|

Reactive and Planned Maintenance (included in Opex)

| | | | | | |
|-------|---|----------|-------|----|-----|
| E2.20 | Reactive and planned maintenance infrastructure | T22, L22 | E2.27 | £m | I/C |
| E2.21 | Reactive and planned maintenance non-infrastructure | T22, L23 | E2.28 | £m | I/C |

| |
|---|
| Y |
| Y |

Capital Maintenance

| | | | | | |
|-------|---|----------|-------|----|-----|
| E2.22 | Infrastructure depreciation charge | T22, L24 | E2.29 | £m | I/C |
| E2.23 | Non-infrastructure depreciation charge | T22, L25 | E2.30 | £m | I/C |
| E2.24 | Amortisation of deferred credits | T22, L26 | E2.31 | £m | I |
| E2.25 | Amortisation of intangible assets | T22, L27 | E2.32 | £m | I |
| E2.26 | Business activities depreciation charge | T22, L28 | E2.33 | £m | I |

| |
|---|
| Y |
| Y |
| Y |
| Y |
| Y |

| | | | | | |
|-------|---|---------------|-------|----|---|
| E2.27 | Capital maintenance less third party services | T22, L29 | E2.34 | £m | C |
| E2.28 | Third party services - depreciation | T22, L30 + L3 | E2.35 | £m | I |

| |
|---|
| Y |
| Y |

| | | | | | |
|-------|---------------------------|----------|-------|----|---|
| E2.29 | Total capital maintenance | T22, L32 | E2.36 | £m | C |
|-------|---------------------------|----------|-------|----|---|

| |
|---|
| Y |
|---|

Total Operating Costs

| | | | | | |
|-------|-----------------------|----------|-------|----|---|
| E2.30 | Total operating costs | T22, L33 | E2.39 | £m | C |
|-------|-----------------------|----------|-------|----|---|

#N/A

| | |
|---------------------------------|------------------|
| Prepared by: | Date: 11/06/2010 |
| Checked by: | Date: 11/06/2010 |
| Authorised by: Douglas Millican | Date: 11/06/2010 |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E: OPERATING COSTS AND EFFICIENCY

Table E3: PPP Project Analysis

| Line Ref. | Description | Ofwat Ref | WICS Reference | Units | Field Type | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 | 110 | 120 | 130 | 140 |
|---|---|-----------|----------------|---------------------|------------|----------------|----------------|------------|----------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|------------|------------|-------------|------------|
| | | | | | | Highland CG | Highland CG | Tay CG | Aberdeen CG | Aberdeen CG | Aberdeen CG | Aberdeen CG | Moray Coast CG | Moray Coast CG | Moray Coast CG | AVSE CG | AVSE CG | AVSE CG | AVSE CG |
| Project Data | | | | | | | | | | | | | | | | | | | |
| E3.0 | Name | - | E3.0 | | I | R William | Inverness | Hatton | Nigg | Persley | Peterhead | Fraserburgh | Lossiemouth | Buckie | Banff/Macduff | Seafield | Newbridge | East Calder | Blackburn |
| E3.1 | Annual average resident connected population | - | E3.1 | 000 | I/C | 7.6 B3 | 54.6 B3 | 186.1 B3 | 201.6 B3 | 29.1 B3 | 22.2 B3 | 17.1 B3 | 33.3 B3 | 12.3 B3 | 10.1 B3 | 554.9 B3 | 22.4 B3 | 69.1 B3 | 8.3 B3 |
| E3.2 | Annual average non-resident connected population | - | E3.2 | 000 | I/C | 1.1 B3 | 2.3 B3 | 2.2 B3 | 2.8 B3 | 0.5 B3 | 0.5 B3 | 0.5 B3 | 1.0 B3 | 0.6 B3 | 0.4 B3 | 9.3 B3 | 0.1 B3 | 0.3 B3 | 0.1 B3 |
| E3.3 | Population equivalent of total load received | - | E3.5 | 000 | I/C | 15 B3 | 86 B3 | 246 B3 | 293 B3 | 39 B3 | 39 B3 | 42 B3 | 42 B3 | 24 B3 | 12 B3 | 783 B3 | 37 B3 | 99 B3 | 12 B3 |
| Scope of Works | | | | | | | | | | | | | | | | | | | |
| E3.4 | Sewerage | - | E3.7 | 1/0 | I | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 0 A1 | 0 A1 |
| E3.5 | Sewage Treatment | - | E3.8 | 1/0 | I | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 |
| E3.6 | Sudge Treatment | - | E3.9 | 1/0 | I | 0 A1 | 1 A1 | 1 A1 | 1 A1 | 0 A1 | 0 A1 | 0 A1 | 1 A1 | 0 A1 | 0 A1 | 1 A1 | 1 A1 | 1 A1 | 0 A1 |
| E3.7 | Terminal Pumping Station | - | E3.10 | 1/0 | I | 1 A1 | 1 A1 | 1 A1 | 0 A1 | 0 A1 | 0 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 0 A1 | 0 A1 |
| E3.8 | Other (state details) | - | E3.11 | 1/0 | I | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 |
| Sewage Treatment - Effluent Consent Standard | | | | | | | | | | | | | | | | | | | |
| E3.9 | Suspended solids consent | - | E3.17 | mg/l | I | 100 A1 | 100 A1 | 100 A1 | 0 N | 100 A1 | 0 N | 0 N | 100 A1 | 100 A1 | 100 A1 | 375 A1 | 100 A1 | 100 A1 | 100 A1 |
| E3.10 | BOD consent | - | E3.18 | mg/l | I | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 25 A1 | 15 A1 | 15 A1 | 10 A1 |
| E3.11 | COD consent | - | E3.19 | mg/l | I | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 |
| E3.12 | Ammonia consent | - | E3.20 | mg/l | I | 0 N | 0 N | 50 A1 | 0 N | 35 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 7 A1 | 2 A1 | 2 A1 |
| E3.13 | Phosphate consent | - | E3.21 | mg/l | I | 0 N | 0 N | 0 N | 0 N | 2 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 1 A1 | 1 A1 | 1 A1 |
| E3.14 | Compliance with effluent consent standard | - | E3.22 | % | I | 100 A1 | 100 A1 | 100 A1 | 98 A1 | 99 A1 | 96 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 |
| Treatment Works Category | | | | | | | | | | | | | | | | | | | |
| E3.15 | Primary | - | E3.25 | 1/0 | I | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 0 A1 | 1 A1 | 1 A1 | 0 A1 | 0 A1 | 0 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 |
| E3.16 | Secondary activated sludge | - | E3.26 | 1/0 | I | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 0 A1 |
| E3.17 | Secondary biological | - | E3.27 | 1/0 | I | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 1 A1 |
| E3.18 | Tertiary A1 | - | E3.28 | 1/0 | I | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 1 A1 | 0 A1 |
| E3.19 | Tertiary A2 | - | E3.29 | 1/0 | I | 0 A1 | 1 A1 | 0 A1 | 0 A1 | 1 A1 | 0 A1 | 1 A1 | 0 A1 | 0 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 0 A1 |
| E3.20 | Tertiary B1 | - | E3.30 | 1/0 | I | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 |
| E3.21 | Tertiary B2 | - | E3.31 | 1/0 | I | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 1 A1 |
| Sewerage Data | | | | | | | | | | | | | | | | | | | |
| E3.22 | Total length of sewer | - | E3.47 | km | I | 4.28 B3 | 10.74 B3 | 40.30 B3 | 35.70 B3 | 0.41 B3 | 0.96 B3 | 1.80 B3 | 31.57 B3 | 18.54 B3 | 9.52 B3 | 44.05 B3 | 3.06 B3 | 0.00 N | 0.00 N |
| E3.23 | Length of critical sewer | - | E3.48 | km | I | 4.28 B3 | 10.74 B3 | 40.30 B3 | 35.70 B3 | 0.41 B3 | 0.96 B3 | 1.80 B3 | 31.57 B3 | 18.54 B3 | 9.52 B3 | 44.05 B3 | 3.06 B3 | 0.00 N | 0.00 N |
| E3.24 | Number of pumping stations | - | E3.49 | nr | I | 4 A1 | 4 A1 | 16 A1 | 14 A1 | 0 N | 0 N | 1 A1 | 7 A1 | 12 A1 | 10 A1 | 7 A1 | 2 A1 | 0 N | 0 N |
| E3.25 | Capacity of pumping stations (m ³ /d) | - | E3.50 | m ³ /day | I | 65992 B3 | 247622 B3 | 2495439 B3 | 192871 B3 | 0 N | 0 N | 16848 B3 | 236563 B3 | 44240 B3 | 239242 B3 | 238723 B3 | 27043 B3 | 0 N | 0 N |
| E3.26 | Capacity of pumping stations (kw) | - | E3.51 | kw | I | 59 B3 | 806 B3 | 6310 B3 | 2103 B3 | 0 N | 0 N | 0 N | 325 B3 | 525 B3 | 571 B3 | 713 B3 | 26 B3 | 0 N | 0 N |
| E3.27 | Number of combined pumping stations | - | E3.52 | nr | I | 2 A1 | 1 A1 | 7 A1 | 12 A1 | 0 N | 0 N | 0 N | 4 A1 | 8 A1 | 7 A1 | 6 A1 | 1 A1 | 0 N | 0 N |
| E3.28 | Capacity of combined pumping stations (m ³ /d) | - | E3.53 | m ³ /day | I | 4821 B3 | 34214 B3 | 209002 B3 | 96362 B3 | 0 N | 0 N | 0 N | 65232 B3 | 23599 B3 | 115949 B3 | 116035 B3 | 10109 B3 | 0 N | 0 N |
| E3.29 | Number of stormwater pumping stations | - | E3.54 | nr | I | 0 N | 2 A1 | 6 A1 | 2 N | 0 N | 0 N | 0 N | 1 A1 | 1 A1 | 1 A1 | 0 N | 0 N | 0 N | 0 N |
| E3.30 | Capacity of stormwater pumping stations (m ³ /d) | - | E3.55 | m ³ /day | I | 0 N | 209088 B3 | 2134598 B3 | 96509 N | 0 N | 0 N | 0 N | 142560 B3 | 6394 B3 | 56419 B3 | 0 N | 0 N | 0 N | 0 N |
| E3.31 | Number of combined sewer overflows | - | E3.56 | nr | I | 2 A1 | 1 A1 | 9 A1 | 8 A1 | 0 N | 0 N | 1 A1 | 4 A1 | 10 A1 | 8 A1 | 9 A1 | 1 A1 | 0 N | 0 N |
| E3.32 | Number of combined sewer overflows (screened) | - | E3.57 | nr | I | 2 A1 | 1 A1 | 9 A1 | 8 A1 | 0 N | 0 N | 1 A1 | 4 A1 | 10 A1 | 8 A1 | 9 A1 | 1 A1 | 0 N | 0 N |
| Sudge Treatment and Disposal Data | | | | | | | | | | | | | | | | | | | |
| E3.33 | Farmland Untreated | - | E3.58 | ttds | I/C | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 1 B4 | 0 N | 0 N |
| E3.34 | Farmland Conventional | - | E3.59 | ttds | I/C | 0 N | 2 B4 | 0 B4 | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |
| E3.35 | Farmland Advanced | - | E3.60 | ttds | I/C | 0 N | 0 N | 4 B4 | 9 B4 | 0 N | 0 N | 0 N | 3 B4 | 0 N | 0 N | 6 B4 | 0 N | 0 N | 0 N |
| E3.36 | Incineration | - | E3.62 | ttds | I/C | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |
| E3.37 | Landfill | - | E3.61 | ttds | I/C | 0 N | 0 N | 0 B4 | 0 N | 0 N | 0 N | 0 N | 0 B4 | 0 N | 0 N | 0 N | 0 N | 0 B4 | 0 N |
| E3.38 | Composted | - | E3.63 | ttds | I/C | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 B4 | 0 B4 | 0 N | 0 N |
| E3.39 | Land Reclamation | - | E3.64 | ttds | I/C | 0 N | 0 N | 0 B4 | 0 N | 0 N | 0 N | 0 N | 0 B4 | 0 N | 0 N | 10 B4 | 1 B4 | 0 B4 | 0 N |
| E3.40 | Other | - | E3.65 | ttds | I/C | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 1 B4 | 0 B4 | 0 N | 0 N |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Douglas Millican Date: 11/06/2010

| 150 | 160 | 170 | 180 | 190 | 200 | 210 | 220 | 230 | 240 | 250 | 199 |
|------|------------|---------|----------|-----|-----|-----|-----|-----|-----|-----|-------|
| AVSE | Levenmouth | Dalmuir | Daldowie | MSI | MSI | MSI | | | | | Total |
| CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG |

| Whitburn | Levenmouth | Dalmuir | Daldowie | Meadowhead | Stevenston | Inverclyde | | | | | |
|----------|------------|----------|----------|------------|------------|------------|--|--|--|--|-----------|
| 11.3 B3 | 118.1 B3 | 405.0 B3 | 0.0 A1 | 188.6 B3 | 70.0 B3 | 77.4 B3 | | | | | 2099.1 B3 |
| 0.0 B3 | 0.9 B3 | 3.6 B3 | 0.0 A1 | 2.6 B3 | 0.4 B3 | 0.4 B3 | | | | | 29.6 B3 |
| 12 B3 | 200 B3 | 611 B3 | 0 A1 | 345 B3 | 88 B3 | 93 B3 | | | | | 3118 B3 |

| | | | | | | | | | | | |
|------|------|------|------|------|------|------|--|--|--|--|--|
| 1 A1 | 1 A1 | 0 A1 | 1 A1 | 0 A1 | 0 A1 | 1 A1 | | | | | |
| 1 A1 | 1 A1 | 1 A1 | 0 A1 | 1 A1 | 1 A1 | 1 A1 | | | | | |
| 0 A1 | 1 A1 | 0 A1 | 1 A1 | 1 A1 | 0 A1 | 0 A1 | | | | | |
| 1 A1 | 1 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | | | | | |
| 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | 0 A1 | | | | | |

| | | | | | | | | | | | |
|--------|--------|--------|-----|--------|--------|--------|--|--|--|--|--|
| 100 A1 | 100 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |
| 10 A1 | 25 A1 | 25 A1 | 0 N | 25 A1 | 25 A1 | 25 A1 | | | | | |
| 125 A1 | 125 A1 | 125 A1 | 0 N | 125 A1 | 125 A1 | 125 A1 | | | | | |
| 1 A1 | 0 N | 20 A1 | 0 N | 50 A1 | 50 A1 | 0 N | | | | | |
| 1 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |
| 98 A1 | 100 A1 | 94 A1 | 0 N | 97 A1 | 100 A1 | 100 A1 | | | | | |

| | | | | | | | | | | | |
|------|------|------|-----|------|------|------|--|--|--|--|--|
| 1 A1 | 0 A1 | 1 A1 | 0 N | 0 A1 | 1 A1 | 1 A1 | | | | | |
| 1 A1 | 1 A1 | 1 A1 | 0 N | 1 A1 | 1 A1 | 1 A1 | | | | | |
| 0 A1 | 0 A1 | 0 A1 | 0 N | 0 A1 | 0 A1 | 0 A1 | | | | | |
| 1 A1 | 0 A1 | 0 A1 | 0 N | 0 A1 | 0 A1 | 0 A1 | | | | | |
| 1 A1 | 1 A1 | 0 A1 | 0 N | 1 A1 | 0 A1 | 0 A1 | | | | | |
| 0 A1 | 0 A1 | 0 A1 | 0 N | 0 A1 | 0 A1 | 0 A1 | | | | | |
| 0 A1 | 0 A1 | 0 A1 | 0 N | 0 A1 | 0 A1 | 0 A1 | | | | | |

| | | | | | | | | | | | |
|---------|-----------|--------|----------|--------|--------|---------|--|--|--|--|--|
| 0.00 N | 7.81 B3 | 0.00 N | 11.80 B3 | 0.00 N | 0.00 N | 0.90 B3 | | | | | |
| 0.00 N | 7.81 B3 | 0.00 N | 11.80 B3 | 0.00 N | 0.00 N | 0.90 B3 | | | | | |
| 1 A1 | 8 A1 | 0 N | 1 A1 | 0 N | 0 N | 0 N | | | | | |
| 3888 B3 | 503453 B3 | 0 N | 10320 B3 | 0 N | 0 N | 0 N | | | | | |
| 0 N | 134 B3 | 0 N | 660 B3 | 0 N | 0 N | 0 N | | | | | |
| 0 N | 1 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |
| 0 N | 23328 B3 | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |
| 0 N | 2 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |
| 0 N | 94176 B3 | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |
| 0 N | 5 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |
| 0 N | 5 A1 | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | |

| | | | | | | | | | | | |
|-----|------|-----|-------|------|-----|-----|--|--|--|--|-------|
| 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | 1 B4 |
| 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | 2 B4 |
| 0 N | 1 B4 | 0 N | 1 B3 | 3 B4 | 0 N | 0 N | | | | | 26 B4 |
| 0 N | 3 B4 | 0 N | 42 B3 | 2 B4 | 0 N | 0 N | | | | | 48 B3 |
| 0 N | 0 B4 | 0 N | 0 B3 | 0 N | 0 N | 0 N | | | | | 1 B4 |
| 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | 1 B4 |
| 0 N | 1 B4 | 0 N | 0 N | 4 B4 | 0 N | 0 N | | | | | 16 B4 |
| 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | | | | | 1 B4 |

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E3: PPP Project Analysis

| Line Ref. | Description | Ofwat Ref. R 06 | WICS Reference AR 06 | Units | Field Type |
|-----------|-------------|-----------------|----------------------|-------|------------|
|-----------|-------------|-----------------|----------------------|-------|------------|

Project Data

| | | | | | |
|------|--|---|------|-----|----|
| E3.1 | Annual average non-resident connected population | - | E3.1 | 000 | IC |
| E3.2 | Annual average non-resident connected population | - | E3.2 | 000 | IC |
| E3.3 | Population equivalent of total load received | - | E3.3 | 000 | IC |

Scope of Works

| | | | | | |
|------|--------------------------|---|-------|-----|---|
| E3.4 | Sewerage | - | E3.7 | 1.0 | I |
| E3.5 | Sludge Treatment | - | E3.8 | 1.0 | I |
| E3.6 | Sludge Treatment | - | E3.9 | 1.0 | I |
| E3.7 | Terminal Pumping Station | - | E3.10 | 1.0 | I |
| E3.8 | Other (state details) | - | E3.11 | 1.0 | I |

Sewage Treatment - Effluent Consent Standard

| | | | | | |
|-------|---|---|-------|------|---|
| E3.9 | Suspended solids consent | - | E3.17 | mg/l | I |
| E3.10 | BOD consent | - | E3.18 | mg/l | I |
| E3.11 | COD consent | - | E3.19 | mg/l | I |
| E3.12 | Ammonia consent | - | E3.20 | mg/l | I |
| E3.13 | Phosphate consent | - | E3.21 | mg/l | I |
| E3.14 | Compliance with effluent consent standard | - | E3.22 | % | I |

Treatment Works Category

| | | | | | |
|-------|----------------------------|---|-------|-----|---|
| E3.15 | Primary | - | E3.25 | 1.0 | I |
| E3.16 | Secondary activated sludge | - | E3.26 | 1.0 | I |
| E3.17 | Secondary biological | - | E3.27 | 1.0 | I |
| E3.18 | Tertiary A1 | - | E3.28 | 1.0 | I |
| E3.19 | Tertiary A2 | - | E3.29 | 1.0 | I |
| E3.20 | Tertiary B1 | - | E3.30 | 1.0 | I |
| E3.21 | Tertiary B2 | - | E3.31 | 1.0 | I |

Sewerage Data

| | | | | | |
|-------|---|---|-------|---------------------|---|
| E3.22 | Total length of sewer | - | E3.47 | km | I |
| E3.23 | Length of critical sewer | - | E3.48 | km | I |
| E3.24 | Number of pumping stations | - | E3.49 | nr | I |
| E3.25 | Capacity of pumping stations (m ³ /d) | - | E3.50 | m ³ /day | I |
| E3.26 | Capacity of pumping stations (l/s) | - | E3.51 | l/s | I |
| E3.27 | Number of combined pumping stations | - | E3.52 | nr | I |
| E3.28 | Capacity of combined pumping stations (m ³ /d) | - | E3.53 | m ³ /day | I |
| E3.29 | Number of stormwater pumping stations | - | E3.54 | nr | I |
| E3.30 | Capacity of stormwater pumping stations (m ³ /d) | - | E3.55 | m ³ /day | I |
| E3.31 | Number of combined sewer overflows | - | E3.56 | nr | I |
| E3.32 | Number of combined sewer overflows (corrected) | - | E3.57 | nr | I |

Sludge Treatment and Disposal Data

| | | | | | |
|-------|-----------------------|---|-------|-----|----|
| E3.33 | Farmland Untreated | - | E3.68 | tds | IC |
| E3.34 | Farmland Compostional | - | E3.69 | tds | IC |
| E3.35 | Farmland Advanced | - | E3.70 | tds | IC |
| E3.36 | Incineration | - | E3.71 | tds | IC |
| E3.37 | Landfill | - | E3.72 | tds | IC |
| E3.38 | Composted | - | E3.73 | tds | IC |
| E3.39 | Land Reclamation | - | E3.74 | tds | IC |
| E3.40 | Other | - | E3.75 | tds | IC |

| | | | |
|----------------|------------------|-------|------------|
| Prepared by: | | Date: | 11/06/2010 |
| Checked by: | | Date: | 11/06/2010 |
| Authorised by: | Douglas Millican | Date: | 11/06/2010 |

| | 10 Highland | 20 Highland | 30 Tav | 40 Aberdeen | 50 Aberdeen | 60 Aberdeen | 70 Aberdeen | 80 Moray Coast | 90 Moray Coast | 100 Moray Coast | 110 Moray Coast | 120 AVSE |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? |
| E3.1 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.2 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.3 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.4 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.5 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.6 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.7 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.8 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.9 | N | N | N | Y | N | Y | Y | N | N | N | N | N |
| E3.10 | N | N | N | Y | N | Y | Y | N | N | N | N | N |
| E3.11 | N | N | N | Y | N | Y | Y | N | N | N | N | N |
| E3.12 | N | Y | N | Y | N | Y | Y | N | Y | Y | Y | N |
| E3.13 | Y | Y | Y | Y | N | Y | Y | Y | Y | Y | Y | N |
| E3.14 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.15 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.16 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.17 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.18 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.19 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.20 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.21 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.22 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.23 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.24 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.25 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.26 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.27 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.28 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.29 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.30 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.31 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.32 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3.33 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.34 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.35 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.36 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.37 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.38 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.39 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3.40 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E3a: PPP Cost Analysis

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type | 10 | | 20 | | 30 | | 40 | | 50 | | 60 | | 70 | | 80 | | 90 | | 100 | | 110 | | 120 | | 130 | | | |
|--|--|--------------------|-------------------------|----------|------------|------------|-----------|----------|------|---------|-----------|-------------|--------------|----------|---------------|----------|-----------|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------------|----|-------|----|------|----|
| | | | | | | Highland | CG | Highland | CG | Tay | CG | Aberdeen | CG | Aberdeen | CG | Aberdeen | CG | Aberdeen | CG | Moray Coast | CG | Moray Coast | CG | Moray Coast | CG | Moray Coast | CG | Moray Coast | CG | AVSE | CG | AVSE | CG |
| E3a.0 | Name | - | E3a.0 | | | Fr William | Inverness | Hatton | Nigg | Persley | Peterhead | Fraserburgh | Lossie Mouth | Buckie | Banff/Macduff | Seafield | Newbridge | East Calder | | | | | | | | | | | | | | | |
| Sewerage Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E3a.1 | Estimated direct operating cost | - | E3a.1 | £m | I/C | 0.034 | D6 | 0.114 | D6 | 1.914 | D6 | 1.324 | D6 | 0.004 | D6 | 0.058 | D6 | 0.018 | D6 | 0.429 | D6 | 0.332 | D6 | 0.247 | D6 | 0.305 | D6 | 0.001 | D6 | 0.000 | N | | |
| E3a.2 | Rates paid by the PPP contractor | - | E3a.2 | £m | I/C | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | | |
| E3a.3 | SEPA charges paid by the PPP contractor | - | E3a.3 | £m | I/C | 0.002 | A2 | 0.002 | A3 | 0.011 | A2 | 0.006 | A3 | 0.000 | N | 0.000 | N | 0.001 | A3 | 0.005 | A2 | 0.011 | A2 | 0.013 | A2 | 0.007 | A2 | 0.001 | A2 | 0.000 | N | | |
| E3a.4 | Total direct cost | - | E3a.4 | £m | C | 0.036 | D6 | 0.116 | D6 | 1.925 | D6 | 1.330 | D6 | 0.004 | D6 | 0.058 | D6 | 0.019 | D6 | 0.434 | D6 | 0.343 | D6 | 0.260 | D6 | 0.312 | D6 | 0.002 | D6 | 0.000 | N | | |
| E3a.5 | Scottish Water general & support expenditure | - | E3a.5 | £m | I/C | 0.001 | CX | 0.005 | C4 | 0.051 | C4 | 0.077 | C4 | 0.000 | CX | 0.000 | CX | 0.000 | CX | 0.000 | CX | -0.014 | C4 | 0.005 | C4 | 0.006 | C4 | 0.001 | C4 | 0.000 | CX | | |
| E3a.6 | Scottish Water SEPA charges | - | E3a.6 | £m | I/C | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | | |
| E3a.7 | Total sewerage cost | - | E3a.7 | £m | C | 0.037 | D6 | 0.121 | D6 | 1.976 | D6 | 1.407 | D6 | 0.004 | D6 | 0.058 | D6 | 0.019 | D6 | 0.420 | D6 | 0.348 | D6 | 0.266 | D6 | 0.313 | D6 | 0.002 | D6 | 0.000 | N | | |
| Sewage Treatment Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E3a.8 | Estimated direct operating cost | - | E3a.8 | £m | I/C | 0.539 | D6 | 1.132 | D6 | 1.506 | D6 | 0.895 | D6 | 0.731 | D6 | 0.484 | D6 | 0.472 | D6 | 0.401 | D6 | 0.308 | D6 | 0.339 | D6 | 5.592 | D6 | 0.858 | D6 | 0.354 | D6 | | |
| E3a.9 | Rates paid by the PPP contractor | - | E3a.9 | £m | I/C | 0.052 | B3 | 0.180 | B3 | 0.209 | B3 | 0.394 | B3 | 0.130 | B3 | 0.049 | B3 | 0.064 | B3 | 0.029 | B3 | 0.032 | B3 | 0.039 | B3 | 0.794 | B3 | 0.082 | B3 | 0.102 | B3 | | |
| E3a.10 | SEPA charges paid by the PPP contractor | - | E3a.10 | £m | I/C | 0.017 | A2 | 0.200 | A2 | 0.125 | A2 | 0.131 | A2 | 0.013 | A2 | 0.034 | A2 | 0.033 | A2 | 0.031 | A2 | 0.032 | A2 | 0.032 | A2 | 0.131 | A2 | 0.013 | A2 | 0.122 | A2 | | |
| E3a.11 | Total direct cost | - | E3a.11 | £m | C | 0.608 | D6 | 1.512 | D6 | 1.840 | D6 | 1.420 | D6 | 0.874 | D6 | 0.567 | D6 | 0.569 | D6 | 0.461 | D6 | 0.372 | D6 | 0.410 | D6 | 6.517 | D6 | 0.953 | D6 | 0.578 | D6 | | |
| E3a.12 | Scottish Water general & support expenditure | - | E3a.12 | £m | I/C | 0.013 | C4 | 0.082 | C4 | 0.074 | C4 | 0.110 | C4 | 0.017 | C4 | 0.006 | C4 | 0.011 | C4 | -0.019 | C4 | 0.007 | C4 | 0.012 | C4 | 0.020 | C4 | 0.019 | C4 | 0.011 | C4 | | |
| E3a.13 | Scottish Water SEPA charges | - | E3a.13 | £m | I/C | 0.000 | N | 0.000 | N | 0.000 | N | 0.234 | A2 | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | | |
| E3a.14 | Total sewage treatment cost | - | E3a.14 | £m | C | 0.621 | D6 | 1.594 | D6 | 1.914 | D6 | 1.764 | D6 | 0.891 | D6 | 0.573 | D6 | 0.580 | D6 | 0.442 | D6 | 0.379 | D6 | 0.422 | D6 | 6.537 | D6 | 0.972 | D6 | 0.589 | D6 | | |
| E3a.15 | Estimated terminal pumping cost | - | E3a.15 | £m | I/C | 0.000 | M | 0.001 | A3 | 0.008 | M | 0.000 | N | 0.000 | N | 0.004 | A3 | 0.000 | M | 0.001 | A3 | 0.000 | M | 0.000 | M | 0.000 | M | 0.000 | M | 0.000 | N | | |
| Sludge Treatment and Disposal Costs | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E3a.16 | Estimated direct operating cost | - | E3a.16 | £m | I/C | 0.000 | N | 0.708 | D6 | 2.152 | D6 | 0.938 | D6 | 0.000 | N | 0.000 | N | 0.000 | N | 1.417 | D6 | 0.000 | N | 0.000 | N | 1.504 | D6 | 0.474 | D6 | 0.000 | N | | |
| E3a.17 | Rates paid by the PPP contractor | - | E3a.17 | £m | I/C | 0.000 | N | 0.090 | B3 | 0.237 | B3 | 0.249 | B3 | 0.000 | N | 0.000 | N | 0.000 | N | 0.118 | B3 | 0.000 | N | 0.000 | N | 0.198 | B3 | 0.070 | B3 | 0.000 | N | | |
| E3a.18 | SEPA charges paid by the PPP contractor | - | E3a.18 | £m | I/C | 0.000 | N | 0.007 | A2 | 0.002 | A2 | 0.004 | B2 | 0.000 | N | 0.000 | N | 0.000 | N | 0.001 | A2 | 0.000 | N | 0.000 | N | 0.003 | A2 | 0.002 | A2 | 0.000 | N | | |
| E3a.19 | Total direct cost | - | E3a.19 | £m | C | 0.000 | N | 0.805 | D6 | 2.391 | D6 | 1.191 | D6 | 0.000 | N | 0.000 | N | 0.000 | N | 1.536 | D6 | 0.000 | N | 0.000 | N | 1.705 | D6 | 0.546 | D6 | 0.000 | N | | |
| E3a.20 | Scottish Water general & support expenditure | - | E3a.20 | £m | I/C | 0.000 | N | 0.490 | C4 | 0.207 | C4 | 0.611 | C4 | 0.000 | N | 0.000 | N | 0.000 | N | 0.104 | C4 | 0.000 | N | 0.000 | N | 0.004 | C4 | 0.008 | C4 | 0.000 | N | | |
| E3a.21 | Scottish Water SEPA charges | - | E3a.21 | £m | I/C | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | 0.000 | N | | |
| E3a.22 | Total sludge treatment & disposal cost | - | E3a.22 | £m | C | 0.000 | N | 1.295 | D6 | 2.598 | D6 | 1.802 | D6 | 0.000 | N | 0.000 | N | 0.000 | N | 1.640 | D6 | 0.000 | N | 0.000 | N | 1.709 | D6 | 0.554 | D6 | 0.000 | N | | |
| Total Cost Analysis | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E3a.23 | Total direct cost | - | E3a.23 | £m | C | 0.644 | D6 | 2.433 | D6 | 6.156 | D6 | 3.941 | D6 | 0.878 | D6 | 0.625 | D6 | 0.588 | D6 | 2.431 | D6 | 0.715 | D6 | 0.670 | D6 | 8.534 | D6 | 1.501 | D6 | 0.578 | D6 | | |
| E3a.24 | Total Scottish Water cost | - | E3a.24 | £m | C | 0.014 | C4 | 0.577 | C4 | 0.332 | C4 | 1.032 | C4 | 0.017 | C4 | 0.006 | C4 | 0.011 | C4 | 0.071 | C4 | 0.012 | C4 | 0.018 | C4 | 0.025 | C4 | 0.027 | C4 | 0.011 | C4 | | |
| E3a.25 | Total operating cost | - | E3a.25 | £m | C | 0.658 | D6 | 3.010 | D6 | 6.488 | D6 | 4.973 | D6 | 0.895 | D6 | 0.631 | D6 | 0.599 | D6 | 2.502 | D6 | 0.727 | D6 | 0.688 | D6 | 8.559 | D6 | 1.528 | D6 | 0.589 | D6 | | |
| E3a.26 | Annual charge | - | E3a.26 | £m | I/C | 3.291 | A1 | 5.971 | A1 | 19.963 | A1 | 13.625 | A1 | 2.245 | A1 | 1.643 | A1 | 1.868 | A1 | 4.533 | A1 | 3.003 | A1 | 3.405 | A1 | 16.486 | B3 | 2.345 | B3 | 1.350 | B3 | | |
| E3a.27 | Public sector capital equivalent value | - | E3a.27 | £m | I | 18.355 | B3 | 59.259 | B3 | 159.116 | B3 | 87.731 | B3 | 21.306 | B3 | 17.546 | B3 | 21.306 | B3 | 38.956 | B3 | 28.753 | B3 | 25.043 | B3 | 68.694 | B3 | 9.943 | B3 | 5.423 | B3 | | |
| Contract Information | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| E3a.28 | Contract period | - | E3a.28 | years | I | 25 | A1 | 25 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 | 30 | A1 |
| E3a.29 | Contract end date | - | E3a.29 | dd/mm/yy | I | 44542 | A1 | 44542 | A1 | 47468 | A1 | 47607 | A1 | 47607 | A1 | 47607 | A1 | 47607 | A1 | 48024 | A1 | 48024 | A1 | 48024 | A1 | 47452 | A1 | 47452 | A1 | 47452 | A1 | | |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Douglas Millican Date: 11/06/2010

SECTION E : OPERATING COSTS AND EFFICIENCY

Table E3a: PPP Cost Analysis

| Line Ref. | Description | Ofwat Ref R.07 | WICS Reference AR.06 | Units | Field Type |
|--|--|----------------|----------------------|----------|------------|
| Sewerage Costs | | | | | |
| E3a.1 | Estimated direct operating cost | - | E3a.1 | £m | IC |
| E3a.2 | Rates paid by the PPP contractor | - | E3a.2 | £m | IC |
| E3a.3 | SEPA charges paid by the PPP contractor | - | E3a.3 | £m | IC |
| E3a.4 | Total direct cost | - | E3a.4 | £m | C |
| E3a.5 | Scottish Water general & support expenditure | - | E3a.5 | £m | IC |
| E3a.6 | Scottish Water SEPA charges | - | E3a.6 | £m | IC |
| E3a.7 | Total sewerage cost | - | E3a.7 | £m | C |
| Sewage Treatment Costs | | | | | |
| E3a.8 | Estimated direct operating cost | - | E3a.8 | £m | IC |
| E3a.9 | Rates paid by the PPP contractor | - | E3a.9 | £m | IC |
| E3a.10 | SEPA charges paid by the PPP contractor | - | E3a.10 | £m | IC |
| E3a.11 | Total direct cost | - | E3a.11 | £m | C |
| E3a.12 | Scottish Water general & support expenditure | - | E3a.12 | £m | IC |
| E3a.13 | Scottish Water SEPA charges | - | E3a.13 | £m | IC |
| E3a.14 | Total sewage treatment cost | - | E3a.14 | £m | C |
| E3a.15 | Estimated terminal pumping cost | - | E3a.15 | £m | IC |
| Sludge Treatment and Disposal Costs | | | | | |
| E3a.16 | Estimated direct operating cost | - | E3a.16 | £m | IC |
| E3a.17 | Rates paid by the PPP contractor | - | E3a.17 | £m | IC |
| E3a.18 | SEPA charges paid by the PPP contractor | - | E3a.18 | £m | IC |
| E3a.19 | Total direct cost | - | E3a.19 | £m | C |
| E3a.20 | Scottish Water general & support expenditure | - | E3a.20 | £m | IC |
| E3a.21 | Scottish Water SEPA charges | - | E3a.21 | £m | IC |
| E3a.22 | Total sludge treatment & disposal cost | - | E3a.22 | £m | C |
| Total Cost Analysis | | | | | |
| E3a.23 | Total direct cost | - | E3a.23 | £m | C |
| E3a.24 | Total Scottish Water cost | - | E3a.24 | £m | C |
| E3a.25 | Total operating cost | - | E3a.25 | £m | C |
| E3a.26 | Annual charge | - | E3a.26 | £m | IC |
| E3a.27 | Public sector capital equivalent value | - | E3a.27 | £m | C |
| Contract Information | | | | | |
| E3a.28 | Contract period | - | E3a.28 | years | I |
| E3a.29 | Contract end date | - | E3a.29 | dd/mm/yy | I |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Douglas Millican Date: 11/06/2010

Edition 8

| | 10 Highland | 20 Highland | 30 Tav | 40 Aberdeen | 50 Aberdeen | 60 Aberdeen | 70 Aberdeen | 80 Moray Coast | 90 Moray Coast | 100 Moray Coast | 110 Moray Coast | 120 AVSE |
|--------------------|----------------|----------------|-----------|----------------|----------------|----------------|----------------|-------------------|-------------------|--------------------|--------------------|-------------|
| Comment Necessary? | | | | | | | | | | | | |
| E3a.1 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.2 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.3 | N | N | N | N | Y | Y | N | N | N | N | N | N |
| E3a.4 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.5 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.6 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.7 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.8 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.9 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3a.10 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3a.11 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.12 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.13 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.14 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.15 | Y | N | Y | Y | Y | N | Y | N | Y | Y | Y | Y |
| E3a.16 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.17 | Y | N | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.18 | Y | N | Y | Y | Y | Y | Y | N | Y | Y | Y | N |
| E3a.19 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.20 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.21 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.22 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.23 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.24 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.25 | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y | Y |
| E3a.26 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3a.27 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3a.28 | N | N | N | N | N | N | N | N | N | N | N | N |
| E3a.29 | N | N | N | N | N | N | N | N | N | N | N | N |

| 130 | 140 | 150 | 160 | 170 | 180 | 190 | 200 | 210 | 220 | 230 | 240 | 250 | 100 |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| AVSE | AVSE | AVSE | Levenmouth | Dalmuir | Daldowie | MSI | MSI | MSI | | | | | Total |
| Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? |
| Y | Y | Y | Y | Y | Y | Y | Y | #N/A | #N/A | #N/A | #N/A | #N/A | Y |
| Y | Y | Y | N | Y | Y | Y | Y | #N/A | #N/A | #N/A | #N/A | #N/A | N |
| Y | Y | Y | Y | Y | Y | Y | Y | #N/A | #N/A | #N/A | #N/A | #N/A | Y |
| Y | Y | Y | Y | Y | Y | Y | Y | #N/A | #N/A | #N/A | #N/A | #N/A | Y |
| Y | Y | Y | Y | Y | Y | Y | Y | #N/A | #N/A | #N/A | #N/A | #N/A | Y |
| Y | Y | Y | N | Y | Y | Y | Y | #N/A | #N/A | #N/A | #N/A | #N/A | Y |
| Y | Y | Y | Y | Y | Y | Y | Y | #N/A | #N/A | #N/A | #N/A | #N/A | Y |
| N | N | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A | #N/A | N |
| N | N | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A | #N/A | N |
| N | N | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A | #N/A | N |
| N | N | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A | #N/A | N |
| N | N | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A | #N/A | N |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E: OPERATING COSTS AND EFFICIENCY

Table E4: Water Resources and Treatment

| Line Ref. | Description | Ofwat Ref J.R 07 | WICS Reference AR 06 | Units | Field Type |
|---------------------|-----------------------------|------------------|----------------------|----------|------------|
| Source Types | | | | | |
| E4.0 | Area Name | - | E4.0 | - | I |
| E4.1 | Impounding reservoirs | T12.L1 | E4.1 | nr, MI/d | I/C |
| E4.2 | Lochs | - | E4.2 | nr, MI/d | I/C |
| E4.3 | River and burn abstractions | T12.L2 | E4.3 | nr, MI/d | I/C |
| E4.4 | Boreholes | T12.L3 | E4.4 | nr, MI/d | I/C |
| E4.5 | Total | - | E4.5 | nr, MI/d | C |
| E4.6 | Bulk water exports | - | E4.6 | nr, MI/d | I/C |
| E4.7 | Bulk water imports | - | E4.7 | nr, MI/d | I/C |

| | | | | | |
|-------|-----------------------------|---|-------|----|---|
| E4.8 | Impounding reservoirs | - | E4.8 | nr | C |
| E4.9 | Lochs | - | E4.9 | nr | C |
| E4.10 | River and burn abstractions | - | E4.10 | nr | C |
| E4.11 | Boreholes | - | E4.11 | nr | C |
| E4.12 | Total | - | E4.12 | nr | C |

| Peak demand and Pumping Head | | | | | |
|------------------------------|--|--------|-------|----|---|
| E4.13 | Peak demand - peak to average ratio | - | E4.13 | nr | I |
| E4.14 | Average pumping head - resources and treatment | T12.L5 | E4.14 | m | I |

| Resources and Treatment costs (operational area) | | | | | |
|--|---------------------------|---------|---------------|----|-----|
| E4.15 | Power | T21.L2 | E1.2 | £m | I/C |
| E4.16 | Service charges by SEPA | T21.L7 | E1.6 | £m | I/C |
| E4.17 | Total direct costs | T21.L10 | E1.9 | £m | I/C |
| E4.18 | General and support costs | T21.L11 | E1.10 + E1.11 | £m | I/C |
| E4.19 | Functional expenditure | T21.L12 | E1.12 | £m | C |

| Water Treatment Works by Process Type | | | | | |
|---------------------------------------|--------------------------|---------|-------|--------------|-----|
| E4.20 | Simple Disinfection | T12.L6 | E4.17 | nr, MI/d, £m | I/C |
| E4.21 | W1 | T12.L7 | E4.18 | nr, MI/d, £m | I/C |
| E4.22 | W2 | T12.L8 | E4.19 | nr, MI/d, £m | I/C |
| E4.23 | W3 | T12.L9 | E4.20 | nr, MI/d, £m | I/C |
| E4.24 | W4 | T12.L10 | E4.21 | nr, MI/d, £m | I/C |
| E4.25 | Total numbers of works | T12.L12 | E4.22 | nr | C |
| E4.26 | Total distribution input | T12.L11 | E4.23 | MI/d | C |
| E4.27 | Total Operating costs | - | - | £m | C |

| Water Treatment Works by Size Band | | | | | |
|------------------------------------|--|---|--------------|--------|-----|
| E4.28 | Size band <= 1 MI/d | - | E4.30, E4.47 | nr, £m | I/C |
| E4.29 | Size band > 1 - <= 2.5 MI/d | - | E4.31, E4.48 | nr, £m | I/C |
| E4.30 | Size band > 2.5 - <= 5 MI/d | - | E4.32, E4.49 | nr, £m | I/C |
| E4.31 | Size band > 5 - <= 10 MI/d | - | E4.33, E4.50 | nr, £m | I/C |
| E4.32 | Size band > 10 - <= 25 MI/d | - | E4.34, E4.51 | nr, £m | I/C |
| E4.33 | Size band > 25 - <= 50 MI/d | - | E4.35, E4.53 | nr, £m | I/C |
| E4.34 | Size band > 50 - <= 100 MI/d | - | E4.36, E4.54 | nr, £m | I/C |
| E4.35 | Size band > 100 - <= 175 MI/d | - | E4.37, E4.55 | nr, £m | I/C |
| E4.36 | Size band > 175 MI/d | - | E4.38, E4.56 | nr, £m | I/C |
| E4.37 | Total number of works | - | E4.39 | nr | C |
| E4.38 | Proportion of distribution input - total | - | E4.40 | nr | C |
| E4.39 | Total operating costs | - | E4.57 | £m | C |

| | |
|---------------------------------|------------------|
| Prepared by: | Date: 11/06/2010 |
| Checked by: | Date: 11/06/2010 |
| Authorised by: Geoff Aitkenhead | Date: 11/06/2010 |

| Number of Own Sources | | | | | | | | | | Own Source Outputs | | | | | | | | Total Source Outputs |
|-----------------------|--------|--------|--------|--------|--------|--------|--------|---------------|---------|-----------------------------|---------|---------|---------|--------|---------|---------|----------------------|----------------------|
| Area 1 | Area 2 | Area 3 | Area 4 | Area 5 | Area 6 | Area 7 | Area 8 | Total Sources | Area 1 | Area 2 | Area 3 | Area 4 | Area 5 | Area 6 | Area 7 | Area 8 | Total Source Outputs | |
| number | | | | | | | | | | average daily output (MI/d) | | | | | | | | MI/d |
| Nees | Don | Forth | Tay | Ayr | Clyde | Nith | Tweed | | Nees | Don | Forth | Tay | Ayr | Clyde | Nith | Tweed | | |
| 23 | 10 | 23 | 3 | 14 | 6 | 16 | 12 | 113 | 67,519 | 19,550 | 460,058 | 222,876 | 244,255 | 35,780 | 198,374 | 247,214 | 1496,626 | |
| 29 | 10 | 3 | 0 | 1 | 0 | 0 | 0 | 45 | 16,023 | 7,488 | 8,355 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 31,866 | |
| 48 | 14 | 20 | 3 | 2 | 0 | 1 | 2 | 90 | 10,306 | 135,567 | 281,062 | 20,194 | 0,272 | 0,000 | 0,035 | 2,251 | 449,687 | |
| 18 | 24 | 4 | 7 | 1 | 0 | 7 | 9 | 70 | 9,555 | 17,557 | 0,725 | 9,755 | 2,962 | 0,000 | 14,199 | 11,475 | 66,227 | |
| 118 | 58 | 52 | 19 | 18 | 6 | 24 | 23 | 318 | 103,403 | 180,163 | 750,200 | 252,825 | 247,488 | 35,780 | 213,608 | 260,939 | 2044,406 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | 0,000 | |

| Proportional Breakdown of Source output produced | | | | | | | | Proportion of Own Source Output |
|--|--------|--------|--------|--------|--------|--------|--------|---------------------------------|
| Area 1 | Area 2 | Area 3 | Area 4 | Area 5 | Area 6 | Area 7 | Area 8 | Proportion of Own Source Output |
| 0.033 | 0.010 | 0.225 | 0.109 | 0.119 | 0.018 | 0.088 | 0.121 | 0.732 |
| 0.008 | 0.004 | 0.004 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.016 |
| 0.005 | 0.066 | 0.137 | 0.010 | 0.000 | 0.000 | 0.000 | 0.001 | 0.220 |
| 0.005 | 0.009 | 0.000 | 0.005 | 0.001 | 0.000 | 0.007 | 0.006 | 0.032 |
| 0.051 | 0.088 | 0.367 | 0.124 | 0.121 | 0.018 | 0.104 | 0.128 | 1.000 |

| 10 | 20 |
|-------|----|
| Total | CG |
| 1 | C4 |
| 26.4 | C3 |

| Resource and treatment - Costs | | | | | | | | | | 120 |
|--------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|----|-----|
| Area 1 | Area 2 | Area 3 | Area 4 | Area 5 | Area 6 | Area 7 | Area 8 | Total | CG | |
| 1,180 | 2,076 | 0,266 | 0,760 | 0,945 | 1,737 | 0,887 | 1,102 | 8,953 | A2 | |
| 0,529 | 0,345 | 0,357 | 0,321 | 0,423 | 0,189 | 0,419 | 0,329 | 2,912 | A2 | |
| 5,749 | 6,186 | 5,463 | 3,567 | 4,955 | 4,680 | 4,249 | 4,216 | 39,065 | A2 | |
| 1,748 | 1,328 | 1,337 | 0,873 | 0,954 | 0,660 | 0,896 | 0,818 | 8,614 | A2 | |
| 7,497 | 7,514 | 6,800 | 4,440 | 5,909 | 5,340 | 5,145 | 5,034 | 47,679 | A2 | |

| Total Nr of Works | | Total volume Dist'n input | | Tot. prop'n of D.I. | Operating Costs | |
|-------------------|----|---------------------------|----|---------------------|-----------------|----|
| nr | CG | MI/d | CG | Prop'n (0-1) | £000 | CG |
| 51 | B2 | 41,933 | B3 | 0.021 | 2,398 | A2 |
| 8 | B2 | 3,368 | B3 | 0.002 | 0,249 | A2 |
| 32 | B2 | 539,197 | B3 | 0.264 | 8,121 | A2 |
| 147 | B2 | 1087,407 | B3 | 0.532 | 30,103 | A2 |
| 42 | B2 | 372,499 | B3 | 0.182 | 6,808 | A2 |
| 280 | B2 | 2044,406 | B3 | 1.000 | 47,679 | A2 |

| Nr of Works | | Prop'n of D.I. | | Operating Costs | |
|-------------|----|----------------|----|-----------------|----|
| nr | CG | Prop'n (0-1) | CG | £000 | CG |
| 159 | B2 | 0.011464782 | C3 | 6,466 | A2 |
| 25 | B2 | 0.012453132 | C3 | 2,467 | A2 |
| 31 | B2 | 0.036379067 | C3 | 4,783 | A2 |
| 16 | B2 | 0.03916355 | C3 | 4,433 | A2 |
| 21 | B2 | 0.114342041 | C3 | 8,863 | A2 |
| 12 | B2 | 0.139095884 | C3 | 6,711 | A2 |
| 10 | B2 | 0.242449944 | C3 | 5,644 | A2 |
| 4 | B2 | 0.178555387 | C3 | 4,346 | A2 |
| 2 | B2 | 0.228096211 | C3 | 3,966 | A2 |
| 280 | B2 | 1 | C3 | 47,679 | A2 |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E4: Water Resources and Treatment

| Line Ref. | Description | Ofwat Ref | WICS Reference | Units | Field Type |
|-----------|-------------|-----------|----------------|-------|------------|
| | | JR.07 | AR.06 | | |

| Source Types | | | | | |
|--------------|-----------------------------|--------|------|----------|-----|
| E4.0 | Area Name | - | E4.0 | - | I |
| E4.1 | Impounding reservoirs | T12_L1 | E4.1 | nr, MI/d | I/C |
| E4.2 | Lochs | - | E4.2 | nr, MI/d | I/C |
| E4.3 | River and burn abstractions | T12_L2 | E4.3 | nr, MI/d | I/C |
| E4.4 | Boreholes | T12_L3 | E4.4 | nr, MI/d | I/C |
| E4.5 | Total | - | E4.5 | nr, MI/d | C |
| E4.6 | Bulk water exports | - | E4.6 | nr, MI/d | I/C |
| E4.7 | Bulk water imports | - | E4.7 | nr, MI/d | I/C |

| | | | | | |
|-------|-----------------------------|---|-------|----|---|
| E4.8 | Impounding reservoirs | - | E4.8 | nr | C |
| E4.9 | Lochs | - | E4.9 | nr | C |
| E4.10 | River and burn abstractions | - | E4.10 | nr | C |
| E4.11 | Boreholes | - | E4.11 | nr | C |
| E4.12 | Total | - | E4.12 | nr | C |

| Peak demand and Pumping Head | | | | | |
|------------------------------|--|--------|-------|----|---|
| E4.13 | Peak demand - peak to average ratio | - | E4.13 | nr | I |
| E4.14 | Average pumping head - resources and treatment | T12_L5 | E4.14 | m | I |

| Resources and Treatment costs (operational area) | | | | | |
|--|---------------------------|---------|--------------|----|-----|
| E4.15 | Power | T21_L2 | E1.2 | £m | I/C |
| E4.16 | Service charges by SEPA | T21_L7 | E1.6 | £m | I/C |
| E4.17 | Total direct costs | T21_L10 | E1.9 | £m | I/C |
| E4.18 | General and support costs | T21_L11 | E1.10+ E1.11 | £m | I/C |
| E4.19 | Functional expenditure | T21_L12 | E1.12 | £m | C |

| Water Treatment Works by Process Type | | | | | |
|---------------------------------------|--------------------------|---------|-------|--------------|-----|
| E4.20 | Simple Disinfection | T12_L6 | E4.17 | nr, MI/d, £m | I/C |
| E4.21 | W1 | T12_L7 | E4.18 | nr, MI/d, £m | I/C |
| E4.22 | W2 | T12_L8 | E4.19 | nr, MI/d, £m | I/C |
| E4.23 | W3 | T12_L9 | E4.20 | nr, MI/d, £m | I/C |
| E4.24 | W4 | T12_L10 | E4.21 | nr, MI/d, £m | I/C |
| E4.25 | Total numbers of works | T12_L12 | E4.22 | nr | C |
| E4.26 | Total distribution input | T12_L11 | E4.23 | MI/d | C |
| E4.27 | Total operating costs | - | - | £m | C |

| Water Treatment Works by Size Band | | | | | |
|------------------------------------|--|---|--------------|--------|-----|
| E4.28 | Size band <= 1 MI/d | - | E4.30, E4.47 | nr, £m | I/C |
| E4.29 | Size band > 1 - <= 2.5 MI/d | - | E4.31, E4.48 | nr, £m | I/C |
| E4.30 | Size band > 2.5 - <= 5 MI/d | - | E4.32, E4.49 | nr, £m | I/C |
| E4.31 | Size band > 5 - <= 10 MI/d | - | E4.33, E4.50 | nr, £m | I/C |
| E4.32 | Size band > 10 - <= 25 MI/d | - | E4.34, E4.51 | nr, £m | I/C |
| E4.33 | Size band > 25 - <= 50 MI/d | - | E4.35, E4.53 | nr, £m | I/C |
| E4.34 | Size band > 50 - <= 100 MI/d | - | E4.36, E4.54 | nr, £m | I/C |
| E4.35 | Size band > 100 - <= 175 MI/d | - | E4.37, E4.55 | nr, £m | I/C |
| E4.36 | Size band > 175 MI/d | - | E4.38, E4.56 | nr, £m | I/C |
| E4.37 | Total number of works | - | E4.39 | nr | C |
| E4.38 | Proportion of distribution input - total | - | E4.40 | nr | C |
| E4.39 | Total operating costs | - | E4.57 | £m | C |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

| |
|-----------------------------|
| 299 |
| Total Source Outputs |

| |
|--------------------|
| Comment Necessary? |
|--------------------|

| |
|---|
| Y |
| Y |
| Y |
| Y |
| N |
| N |

| |
|---|
| 20 |
| Peak demand and Pumping Head - Total |

| |
|--------------------|
| Comment Necessary? |
|--------------------|

| |
|---|
| Y |
| Y |

| |
|-------------------------------------|
| 120 |
| Resource and Treatment Costs |

| |
|--------------------|
| Comment Necessary? |
|--------------------|

| |
|---|
| N |
| N |
| N |
| N |
| N |

| | |
|--------------------------|----------------------------------|
| 20 | 40 |
| Total Nr of works | Total volume Dist'n input |

| | |
|--------------------|--------------------|
| Comment Necessary? | Comment Necessary? |
|--------------------|--------------------|

| | |
|---|---|
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |

| |
|------------------------|
| 60 |
| Operating Costs |

| |
|--------------------|
| Comment Necessary? |
|--------------------|

| |
|---|
| N |
| N |
| N |
| N |
| N |
| N |
| N |

| | | |
|--------------------|-----------------------|------------------------|
| 20 | 40 | 60 |
| Nr of Works | Prop'n of D.I. | Operating Costs |

| | | |
|--------------------|--------------------|--------------------|
| Comment Necessary? | Comment Necessary? | Comment Necessary? |
|--------------------|--------------------|--------------------|

| | | |
|---|---|---|
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |
| N | Y | N |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E6: Water Distribution

| Line Ref. | Description | Ofwat Ref | WICS Reference | Units | Field Type |
|-----------|-------------|--------------|----------------|-------|------------|
| | | CMR 02, JR07 | AR 06 | | |

| Area Data | | | | | |
|-----------|--|---|------|-----------------|-----|
| E6.0 | Name | - | E6.0 | Name | I |
| E6.1 | Annual average resident connected population | - | E6.1 | 000 | I/C |
| E6.2 | Total connected properties | - | E6.2 | 000 | I/C |
| E6.3 | Volume of water delivered to households | - | E6.3 | MI/d | I/C |
| E6.4 | Volume of water delivered to non-households | - | E6.4 | MI/d | I/C |
| E6.5 | Area | - | E6.5 | km ² | I/C |
| E6.6 | Number of supply zones | - | E6.7 | nr | I/C |

| Distribution costs (operational area) | | | | | |
|---------------------------------------|---------------------------|----------|---------------|----|-----|
| E6.7 | Power | T21, L2 | E1.2 | £m | I/C |
| E6.8 | Service charges by SEPA | T21, L7 | E1.6 | £m | I/C |
| E6.9 | Total direct costs | T21, L10 | E1.9 | £m | I/C |
| E6.10 | General and support costs | T21, L11 | E1.10 + E1.11 | £m | I/C |
| E6.11 | Functional expenditure | T21, L12 | E1.12 | £m | C |

| Water main data | | | | | |
|-----------------|--|-------------|-------|------|-----|
| E6.12 | Potable mains: Band 1 (<= 165mm) | T12, L13 C1 | - | km | I |
| E6.13 | Potable mains: Band 2 (166 - 320mm) | T12, L13 C2 | - | km | I |
| E6.14 | Potable mains: Band 3 (321 - 625mm) | T12, L13 C3 | - | km | I |
| E6.15 | Potable mains: Band 4 (> 625mm) | T12, L13 C4 | - | km | I |
| E6.16 | Total length of mains | - | E6.8 | km | C |
| E6.17 | Total length of unlined iron mains | - | E6.9 | km | I |
| E6.18 | Total length of mains > 300mm diameter | - | E6.10 | km | C |
| E6.19 | Water mains bursts | - | E6.11 | nr | I |
| E6.20 | Leakage level | - | E6.12 | MI/d | I |
| E6.21 | Properties reported for low pressure | - | E6.13 | nr | I/C |

| Pumping Stations | | | | | |
|------------------|--|----------|--------|-------------------|-----|
| E6.22 | Total number of pumping stations | - | E6.14 | nr | I/C |
| E6.23 | Total capacity of pumping stations | - | E6.15 | m ³ /d | I/C |
| E6.24 | Total capacity of booster pumping stations | CM3, L18 | E6.15a | Kw | I/C |
| E6.25 | Average pumping head | - | E6.16 | m | I |

| Service Reservoirs | | | | | |
|--------------------|--------------------------------------|----------|-------|----|-----|
| E6.26 | Total number of service reservoirs | CM3, L13 | E6.17 | nr | I/C |
| E6.27 | Total capacity of service reservoirs | CM3, L14 | E6.18 | MI | I/C |

| Water Towers | | | | | |
|--------------|--------------------------------|----------|-------|----|-----|
| E6.28 | Total number of water towers | CM3, L15 | E6.19 | nr | I/C |
| E6.29 | Total capacity of tower towers | CM3, L16 | E6.20 | MI | I/C |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

| Report Year 2009-10 | | | | | | | | | | | | 199 | | | | | |
|---------------------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|--------|----|-------|--|
| Area 1 | | Area 2 | | Area 3 | | Area 4 | | Area 5 | | Area 6 | | Area 7 | | Area 8 | | Total | |
| CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | |

| Ness | | Don | | Forth | | Tay | | Ayr | | Clyde | | Nith | | Tweed | | | |
|-----------|----|-----------|----|-----------|----|----------|----|----------|----|---------|----|----------|----|----------|----|-----------|----|
| 230.1 | A2 | 530.8 | A2 | 457.7 | A2 | 744.8 | A2 | 609.1 | A2 | 777.4 | A2 | 767.7 | A2 | 917.3 | A2 | 5035.1 | A2 |
| 129.514 | B2 | 277.225 | B2 | 231.733 | B2 | 381.975 | B2 | 311.183 | B2 | 400.825 | B2 | 376.904 | B2 | 461.529 | B2 | 2570.887 | B2 |
| 38.925 | B2 | 88.695 | B2 | 76.488 | B2 | 124.488 | B2 | 102.773 | B2 | 130.518 | B2 | 129.056 | B2 | 153.118 | B2 | 844.061 | B2 |
| 17.579 | B4 | 43.186 | B4 | 90.078 | B4 | 68.114 | B4 | 65.816 | B4 | 46.875 | B4 | 50.811 | B4 | 62.877 | B4 | 445.337 | B4 |
| 29550.000 | A1 | 10887.000 | A1 | 10041.000 | A1 | 9485.000 | A1 | 3850.000 | A1 | 526.000 | A1 | 8919.000 | A1 | 6503.000 | A1 | 79761.000 | A1 |
| 106 | A1 | 49 | A1 | 52 | A1 | 18 | A1 | 17 | A1 | 18 | A1 | 31 | A1 | 32 | A1 | 323 | A1 |

| | | | | | | | | | | | | | | | | | |
|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|--------|----|-------|----|--------|----|
| 0.421 | A2 | 1.621 | A2 | 0.326 | A2 | 0.594 | A2 | 0.242 | A2 | 1.881 | A2 | 1.539 | A2 | 0.423 | A2 | 7.047 | A2 |
| 0.000 | A2 | 0.000 | A2 | 0.000 | A2 | 0.000 | A2 | 0.000 | A2 | 0.000 | A2 | 0.000 | A2 | 0.000 | A2 | 0.000 | A2 |
| 5.316 | A2 | 6.933 | A2 | 4.557 | A2 | 6.381 | A2 | 4.475 | A2 | 5.860 | A2 | 9.038 | A2 | 5.918 | A2 | 48.478 | A2 |
| 1.913 | A2 | 2.108 | A2 | 1.715 | A2 | 2.085 | A2 | 1.543 | A2 | 1.389 | A2 | 2.223 | A2 | 1.746 | A2 | 14.722 | A2 |
| 7.229 | A2 | 9.041 | A2 | 6.272 | A2 | 8.466 | A2 | 6.018 | A2 | 7.249 | A2 | 11.261 | A2 | 7.664 | A2 | 63.200 | A2 |

| | | | | | | | | | | | | | | | | | |
|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|----------|----|
| 5391.85 | B2 | 5950.01 | B2 | 3214.71 | B2 | 5341.48 | B2 | 3084.36 | B2 | 2375.60 | B2 | 5685.05 | B2 | 3970.86 | B2 | 35013.91 | B2 |
| 913.32 | B2 | 1140.51 | B2 | 848.89 | B2 | 1172.38 | B2 | 1054.94 | B2 | 623.61 | B2 | 1264.25 | B2 | 1470.46 | B2 | 8488.36 | B2 |
| 162.49 | B2 | 418.79 | B2 | 225.11 | B2 | 522.58 | B2 | 320.82 | B2 | 215.39 | B2 | 635.60 | B2 | 485.41 | B2 | 2986.18 | B2 |
| 7.62 | B2 | 22.64 | B2 | 119.77 | B2 | 112.74 | B2 | 83.54 | B2 | 190.92 | B2 | 218.79 | B2 | 56.18 | B2 | 812.22 | B2 |
| 6475.28 | B2 | 7531.94 | B2 | 4408.48 | B2 | 7149.19 | B2 | 4543.65 | B2 | 3405.53 | B2 | 7803.69 | B2 | 5982.91 | B2 | 47300.67 | B2 |
| 742.88 | B2 | 963.43 | B2 | 1702.47 | B2 | 1795.55 | B2 | 1490.73 | B2 | 1629.73 | B2 | 2496.54 | B2 | 2654.20 | B2 | 13475.53 | B2 |
| 170.11 | B2 | 441.43 | B2 | 344.88 | B2 | 635.33 | B2 | 404.36 | B2 | 406.31 | B2 | 854.39 | B2 | 541.60 | B2 | 3798.40 | B2 |
| 1025 | B3 | 872 | B3 | 1142 | B3 | 977 | B3 | 1627 | B3 | 1495 | B3 | 2016 | B3 | 1125 | B3 | 10279 | B3 |
| 47.575 | B3 | 52.686 | B3 | 100.929 | B3 | 77.402 | B3 | 127.849 | B3 | 148.030 | B3 | 138.694 | B3 | 90.309 | B3 | 783.473 | B3 |
| 575 | B2 | 921 | B2 | 152 | B2 | 471 | B2 | 43 | B2 | 31 | B2 | 141 | B2 | 162 | B2 | 2496 | B2 |

| | | | | | | | | | | | | | | | | | |
|--------|----|--------|----|--------|----|--------|----|--------|----|---------|----|--------|----|--------|----|---------|----|
| 138 | B2 | 81 | B2 | 59 | B2 | 82 | B2 | 54 | B2 | 24 | B2 | 81 | B2 | 37 | B2 | 556 | B2 |
| 47954 | C4 | 208537 | C4 | 27261 | C4 | 126844 | C4 | 57700 | C4 | 122313 | C4 | 240760 | C4 | 62871 | C4 | 894241 | C4 |
| 2023.4 | C3 | 7427.2 | C3 | 1267.7 | C3 | 4192.3 | C3 | 1750.7 | C3 | 14369.5 | C3 | 8413.9 | C3 | 2275.5 | C3 | 41720.2 | C3 |
| 25.46 | C3 | 58.32 | C3 | 7.29 | C3 | 15.83 | C3 | 14.43 | C3 | 55.98 | C3 | 50.09 | C3 | 12.34 | C3 | 29.84 | C3 |

| | | | | | | | | | | | | | | | | | |
|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|---------|----|----------|----|
| 348 | B2 | 289 | B2 | 211 | B2 | 197 | B2 | 87 | B2 | 37 | B2 | 144 | B2 | 116 | B2 | 1429 | B2 |
| 199.306 | B2 | 489.104 | B2 | 509.542 | B2 | 682.319 | B2 | 447.104 | B2 | 497.544 | B2 | 531.671 | B2 | 483.853 | B2 | 3840.443 | B2 |

| | | | | | | | | | | | | | | | | | |
|-------|----|-------|----|-------|----|--------|----|-------|----|--------|----|--------|----|-------|----|--------|----|
| 4 | B2 | 2 | B2 | 0 | B2 | 4 | B2 | 0 | B2 | 5 | B2 | 6 | B2 | 0 | B2 | 21 | B2 |
| 0.587 | B2 | 0.573 | B2 | 0.000 | B2 | 10.217 | B2 | 0.000 | B2 | 14.891 | B2 | 12.544 | B2 | 0.000 | B2 | 38.812 | B2 |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E: OPERATING COSTS AND EFFICIENCY
Table E5: Water Distribution

| Line Ref. | Description | Ofwat Ref CMR 02_R07 | WICS Reference AR 06 | Units | Field Type | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 199 |
|--|--|-------------------------|-------------------------|-------------------|------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|
| | | | | | | Report Year 2009-10 - Area 1 | Report Year 2009-10 - Area 2 | Report Year 2009-10 - Area 3 | Report Year 2009-10 - Area 4 | Report Year 2009-10 - Area 5 | Report Year 2009-10 - Area 6 | Report Year 2009-10 - Area 7 | Report Year 2009-10 - Area 8 | Report Year 2009-10 - Total |
| Area Data | | | | | | | | | | | | | | |
| EB.0 | Name | - | EB.0 | Name | I | | | | | | | | | |
| EB.1 | Annual average resident connected population | - | EB.1 | 000 | IC | N | N | N | N | N | N | N | N | N |
| EB.2 | Total connected properties | - | EB.2 | 000 | IC | N | N | N | N | N | N | N | N | N |
| EB.3 | Volume of water delivered to households | - | EB.3 | Ml/d | IC | N | N | N | N | N | N | N | N | N |
| EB.4 | Volume of water delivered to non-households | - | EB.4 | Ml/d | IC | N | N | N | N | N | N | N | N | N |
| EB.5 | Area | - | EB.5 | km ² | IC | N | N | N | N | N | N | N | N | N |
| EB.6 | Number of supply zones | - | EB.7 | nr | IC | N | N | N | N | N | N | N | N | N |
| Distribution costs (operational area) | | | | | | | | | | | | | | |
| EB.7 | Power | T21_L12 | E1.2 | £m | IC | N | N | N | N | N | N | N | N | N |
| EB.8 | Service charges by SPA | T21_L17 | E1.6 | £m | IC | N | N | N | N | N | N | N | N | N |
| EB.9 | Total direct costs | T21_L10 | E1.9 | £m | IC | N | N | N | N | N | N | N | N | N |
| EB.10 | General and support costs | T21_L11 | E1.10 + E1.11 | £m | IC | N | N | N | N | N | N | N | N | N |
| EB.11 | Functional expenditure | T21_L12 | E1.12 | £m | C | N | N | N | N | N | N | N | N | N |
| Water main data | | | | | | | | | | | | | | |
| EB.12 | Potable mains Band 1 (<= 165mm) | T12_L13 C1 | - | km | I | N | N | N | N | N | N | N | N | N |
| EB.13 | Potable mains Band 2 (166 - 320mm) | T12_L13 C2 | - | km | I | N | N | N | N | N | N | N | N | N |
| EB.14 | Potable mains Band 3 (> 321 - 625mm) | T12_L13 C3 | - | km | I | N | N | N | N | N | N | N | N | N |
| EB.15 | Potable mains Band 4 (> 625mm) | T12_L13 C4 | - | km | I | N | N | N | N | N | N | N | N | N |
| EB.16 | Total length of mains | - | EB.6 | km | C | N | N | N | N | N | N | N | N | N |
| EB.17 | Total length of unlined iron mains | - | EB.9 | km | I | N | N | N | N | N | N | N | N | N |
| EB.18 | Total length of mains > 300mm diameter | - | EB.10 | km | C | N | N | N | N | N | N | N | N | N |
| EB.19 | Water mains bursts | - | EB.11 | nr | I | N | N | N | N | N | N | N | N | N |
| EB.20 | Leakage level | - | EB.12 | Ml/d | I | N | N | N | N | N | N | N | N | N |
| EB.21 | Properties reported for low pressure | - | EB.13 | nr | IC | N | N | N | N | N | N | N | N | N |
| Pumping Stations | | | | | | | | | | | | | | |
| EB.22 | Total number of pumping stations | - | EB.14 | nr | IC | N | N | N | N | N | N | N | N | N |
| EB.23 | Total capacity of pumping stations | - | EB.15 | m ³ /d | IC | N | N | N | N | N | N | N | N | N |
| EB.24 | Total capacity of booster pumping stations | CM3_L18 | EB.15a | Kw | IC | N | N | N | N | N | N | N | N | N |
| EB.25 | Average pumping head | - | EB.16 | m | I | N | N | N | N | N | N | N | N | N |
| Service Reservoirs | | | | | | | | | | | | | | |
| EB.26 | Total number of service reservoirs | CM3_L13 | EB.17 | nr | IC | N | N | N | N | N | N | N | N | N |
| EB.27 | Total capacity of service reservoirs | CM3_L14 | EB.18 | Ml | IC | N | N | N | N | N | N | N | N | N |
| Water Towers | | | | | | | | | | | | | | |
| EB.28 | Total number of water towers | CM3_L15 | EB.19 | nr | IC | N | N | N | N | N | N | N | N | N |
| EB.29 | Total capacity of water towers | CM3_L16 | EB.20 | Ml | IC | N | N | N | N | N | N | N | N | N |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Atkerhead Date: 11/06/2010

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E: OPERATING COSTS AND EFFICIENCY
Table E7: Wastewater Explanatory Factors - Sewerage & Sewage treatment by area

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type |
|-----------|-------------|--------------------|-------------------------|-------|------------|
|-----------|-------------|--------------------|-------------------------|-------|------------|

| Area Data | | | | | |
|-----------|--|---------|------|-----------------|-----|
| E7.0 | Name | - | E7.0 | Name | I |
| E7.1 | Annual average resident connected population | T17a.L1 | E7.1 | 000 | I/C |
| E7.2 | Annual average non-resident connected population | T17a.L2 | E7.2 | 000 | I/C |
| E7.3 | Volume of sewage collected (daily average) | T17a.L3 | E7.3 | MI/d | I/C |
| E7.4 | Total connected properties | T17a.L4 | E7.4 | nr | I/C |
| E7.5 | Area of Sewerage District | T17a.L5 | E7.5 | km ² | I/C |
| E7.6 | Drained Area | - | E7.6 | km ² | I/C |
| E7.7 | Annual Precipitation | - | E7.7 | mm | I |

| Sewerage Data | | | | | |
|---------------|-------------------------------------|---------|-------|----|-----|
| E7.8 | Total length of sewer | T17a.L6 | E7.8 | km | I/C |
| E7.9 | Total length of lateral sewer | - | E7.9 | km | I/C |
| E7.10 | Length of combined sewer | - | E7.10 | km | I/C |
| E7.11 | Length of separate stormwater sewer | - | E7.11 | km | I/C |
| E7.12 | Length of sewer > 1000 mm diameter | - | E7.12 | km | I/C |
| E7.13 | Length of Critical Sewer | - | E7.13 | km | I/C |
| E7.14 | Sewer Collapses | - | E7.14 | nr | I/C |

| Pumping Stations | | | | | |
|------------------|--|---|--------|-------------------|-----|
| E7.15 | Total number of pumping stations | - | E7.15 | nr | I/C |
| E7.16 | Total capacity of pumping stations (m ³ /d) | - | E7.16 | m ³ /d | I/C |
| E7.16a | Total capacity of pumping stations (kw) | - | E7.16a | Kw | I/C |
| E7.17 | Average pumping head | - | E7.17 | m | I |
| E7.18 | Total number of combined pumping stations | - | E7.18 | nr | I/C |
| E7.19 | Total capacity of combined pumping stations | - | E7.19 | m ³ /d | I/C |
| E7.20 | Total number of stormwater pumping stations | - | E7.20 | nr | I/C |
| E7.21 | Total capacity of stormwater pumping stations | - | E7.21 | m ³ /d | I/C |
| E7.22 | Number of combined sewer overflows | - | E7.22 | nr | I/C |
| E7.23 | Number of combined sewer overflows (screened) | - | E7.23 | nr | I/C |

| Sewage treatment works | | | | | |
|------------------------|----------------------------------|---|---|------------|-----|
| E7.24 | Number of sewage treatment works | - | - | nr | I/C |
| E7.25 | Total Load | - | - | kg BOD/day | I/C |

| Report Year 2009-10 | | | | | | | | | | 199 | | | | | | | |
|---------------------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|--------|--|-------|--|
| Area 1 | | Area 2 | | Area 3 | | Area 4 | | Area 5 | | Area 6 | | Area 7 | | Area 8 | | Total | |
| CG | | CG | | CG | | CG | | CG | | CG | | CG | | CG | | CG | |

| Ness | Don | Forth | Tay | Ayr | Clyde | Nith | Tweed | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| 181.7 B2 | 485.3 B2 | 429.1 B2 | 694.0 B2 | 589.6 B2 | 760.0 B2 | 731.8 B2 | 881.9 B2 | 4753.4 B2 |
| 17.0 C4 | 12.5 C4 | 9.4 C4 | 12.7 C4 | 6.2 C4 | 4.4 C4 | 8.5 C4 | 15.5 C4 | 86.2 C4 |
| 149.0 C4 | 309.6 C4 | 285.5 C4 | 485.1 C4 | 372.5 C4 | 420.7 C4 | 439.2 C4 | 559.2 C4 | 3020.8 C4 |
| 101101 B2 | 242967 B2 | 211358 B2 | 355300 B2 | 305035 B2 | 431763 B2 | 356117 B2 | 443303 B2 | 2446944 B2 |
| 29550 A1 | 10887 A1 | 10041 A1 | 9485 A1 | 3850 A1 | 526 A1 | 8919 A1 | 6503 A1 | 79761 A1 |
| 134 B2 | 194 B2 | 174 B2 | 309 B2 | 224 B2 | 219 B2 | 313 B2 | 329 B2 | 1896 B2 |
| 1108 A2 | 1177 A2 | 1294 A2 | 1319 A2 | 1208 A2 | 1080 A2 | 935 A2 | 1245 A2 | 1170 A2 |

| | | | | | | | | |
|---------|---------|---------|---------|---------|---------|---------|---------|----------|
| 3343 C4 | 5606 C4 | 4643 C4 | 7609 C4 | 6111 C4 | 6290 C4 | 7666 C4 | 8818 C4 | 50086 C4 |
| 824 C4 | 1736 C4 | 1544 C4 | 2407 C4 | 1973 C4 | 2710 C4 | 2363 C4 | 2787 C4 | 16344 C4 |
| 1300 B2 | 1602 B2 | 1694 B2 | 2702 B2 | 2281 B2 | 2430 B2 | 2624 B2 | 2796 B2 | 17427 B2 |
| 490 B2 | 1124 B2 | 766 B2 | 1229 B2 | 917 B2 | 600 B2 | 1382 B2 | 1627 B2 | 8135 B2 |
| 13 B2 | 72 B2 | 52 B2 | 95 B2 | 120 B2 | 224 B2 | 71 B2 | 198 B2 | 845 B2 |
| 806 B3 | 1289 B3 | 1026 B3 | 1649 B3 | 1394 B3 | 1453 B3 | 1771 B3 | 2086 B3 | 11472 B3 |
| 470 B3 | 256 B3 | 244 B3 | 1655 B3 | 927 B3 | 195 B3 | 442 B3 | 263 B3 | 4452 B3 |

| | | | | | | | | |
|------------|------------|------------|------------|------------|-----------|-----------|------------|-------------|
| 400 B3 | 318 B3 | 242 B3 | 438 B3 | 149 B3 | 50 B3 | 216 B3 | 198 B3 | 2011 B3 |
| 1091836 C4 | 1920608 C4 | 1351601 C4 | 1570760 C4 | 2794139 C4 | 500633 C4 | 911749 C4 | 1985624 C4 | 12126949 C4 |
| 6982 C4 | 12597 C4 | 7958 C4 | 13273 C4 | 18304 C4 | 2354 C4 | 5041 C4 | 7855 C4 | 74363 C4 |
| 76.1 C5 | 53.9 C5 | 35.9 C5 | 32.4 C5 | 39.4 C5 | 7.6 C5 | 16.9 C5 | 19.1 C5 | 29.8 C4 |
| 220 B3 | 160 B3 | 138 B3 | 226 B3 | 89 B3 | 19 B3 | 98 B3 | 114 B3 | 1064 B3 |
| 643915 C4 | 1175159 C4 | 848530 C4 | 959600 C4 | 2153199 C4 | 350742 C4 | 571819 C4 | 1619446 C4 | 8322411 C4 |
| 12 B3 | 7 B3 | 2 B3 | 11 B3 | 3 B3 | 2 B3 | 0 B3 | 1 B3 | 38 B3 |
| 61922 C4 | 157033 C4 | 8699 C4 | 111736 C4 | 193560 C4 | 14563 C4 | 0 C4 | 1417 C4 | 548930 C4 |
| 329 A3 | 507 A3 | 302 A3 | 403 A3 | 454 A3 | 320 A3 | 539 A3 | 387 A3 | 3241 A3 |
| 50 A3 | 66 A3 | 87 A3 | 99 A3 | 152 A3 | 61 A3 | 147 A3 | 102 A3 | 764 A3 |

| | | | | | | | | |
|----------|----------|----------|----------|----------|----------|----------|----------|-----------|
| 478 B3 | 379 B3 | 254 B3 | 234 B3 | 88 B3 | 10 B3 | 336 B3 | 159 B3 | 1938 B3 |
| 10471 B3 | 11592 B3 | 26521 B3 | 32604 B3 | 28352 B3 | 46315 B3 | 50907 B3 | 21853 B3 | 228615 B3 |

Note: Sewerage costs are reported on Table E2

| | |
|---------------------------------|------------------|
| Prepared by: | Date: 11/06/2010 |
| Checked by: | Date: 11/06/2010 |
| Authorised by: Geoff Aitkenhead | Date: 11/06/2010 |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E : OPERATING COSTS AND EFFICIENCY
Table EB: Wastewater Explanatory Factors - Sewage Treatment Works

| Line Ref. | Description | Ofwat Ref | WICS Reference | Units | Field Type | Treatment Category | | | | | | | | | | | | | | Total | | | | | | | | | |
|----------------|---|-----------|----------------|-------|------------|--------------------|----|---------|----|----------------------|----|----------------|----|-------------|----|-------------|----|-------------|----|-------|-------------|----|-----------------|----|--------------|----|----------------|------|----|
| | | | | | | Septic Tanks | | Primary | | Sec Activated Sludge | | Sec biological | | Tertiary A1 | | Tertiary A2 | | Tertiary B1 | | | Tertiary B2 | | Sea Preliminary | | Sea Screened | | Sea Unscreened | | |
| | | | | | | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | | CG | CG | CG | CG | CG | CG | CG | CG | |
| Numbers | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| EB.1 | Size Band 0 | - | EB.1 | nr | I/C | 997 | B3 | 13 | B3 | 12 | B3 | 86 | B3 | 1 | B3 | 1 | B3 | 10 | B3 | 1 | B3 | 0 | AX | 0 | AX | 47 | B3 | 1168 | B3 |
| EB.2 | Size Band 1 | T17c. L1 | EB.2 | nr | I/C | 127 | B3 | 11 | B3 | 24 | B3 | 43 | B3 | 4 | B3 | 0 | AX | 8 | B3 | 2 | B3 | 0 | AX | 0 | AX | 17 | B3 | 236 | B3 |
| EB.3 | Size Band 2 | T17c. L2 | EB.3 | nr | I/C | 57 | B3 | 7 | B3 | 17 | B3 | 50 | B3 | 2 | B3 | 4 | B3 | 9 | B3 | 5 | B3 | 1 | B3 | 0 | AX | 9 | B3 | 161 | B3 |
| EB.4 | Size Band 3 | T17c. L3 | EB.4 | nr | I/C | 27 | B3 | 13 | B3 | 41 | B3 | 64 | B3 | 8 | B3 | 3 | B3 | 20 | B3 | 4 | B3 | 3 | B3 | 0 | AX | 3 | B3 | 186 | B3 |
| EB.5 | Size Band 4 | T17c. L4 | EB.5 | nr | I/C | 1 | B3 | 9 | B3 | 43 | B3 | 38 | B3 | 8 | B3 | 4 | B3 | 10 | B3 | 2 | B3 | 9 | B3 | 2 | B3 | 4 | B3 | 130 | B3 |
| EB.6 | Size Band 5 | T17c. L5 | EB.6 | nr | I/C | 0 | AX | 1 | B3 | 20 | B3 | 2 | B3 | 5 | B3 | 3 | B3 | 4 | B3 | 1 | B3 | 0 | AX | 0 | AX | 0 | AX | 36 | B3 |
| EB.7 | Size Band 6 (Large Works) | T17c. L6 | EB.7 | nr | I/C | 0 | AX | 0 | AX | 18 | B3 | 1 | B3 | 1 | B3 | 0 | AX | 0 | AX | 0 | AX | 0 | AX | 0 | AX | 1 | B3 | 21 | B3 |
| EB.8 | Total Sewage Treatment Works | T17c. L7 | EB.8 | nr | C | 1209 | B3 | 54 | B3 | 175 | B3 | 284 | B3 | 29 | B3 | 15 | B3 | 61 | B3 | 15 | B3 | 13 | B3 | 2 | B3 | 81 | B3 | 1938 | B3 |
| EB.9 | Small Sewage treatment works with ammonia consent 5 - 10 mg/l | T17c. L8 | EB.9 | nr | I/C | 0 | AX | 0 | AX | 13 | A1 | 30 | A1 | 4 | A1 | 0 | AX | 6 | A1 | 2 | A1 | 0 | AX | 0 | AX | 0 | AX | 55 | A1 |
| EB.10 | Small Sewage treatment works with ammonia consent < = 5 mg/l | T17c. L9 | EB.10 | nr | I/C | 0 | AX | 0 | AX | 10 | A1 | 12 | A1 | 12 | A1 | 2 | A1 | 10 | A1 | 3 | A1 | 0 | AX | 0 | AX | 0 | AX | 49 | A1 |

| Loading (average daily load) | | | | | | | | | | | | | | | | | | | | Total excluding Septic Tanks | | | | | | | | | |
|------------------------------|---|----------|-------|------------|-----|------|----|------|----|--------|----|-------|----|-------|----|------|----|------|----|------------------------------|----|------|----|-----|----|-------|----|--------|----|
| EB.11 | Size Band 0 | - | EB.11 | kg BOD/day | I/C | 1592 | B3 | 38 | B3 | 58 | B3 | 247 | B3 | 6 | B3 | 7 | B3 | 31 | B3 | 5 | B3 | 0 | AX | 0 | AX | 129 | B3 | 521 | B3 |
| EB.12 | Size Band 1 | T17d. L1 | EB.12 | kg BOD/day | I/C | 1311 | B3 | 117 | B3 | 283 | B3 | 468 | B3 | 36 | B3 | 0 | AX | 90 | B3 | 25 | B3 | 0 | AX | 0 | AX | 168 | B3 | 1187 | B3 |
| EB.13 | Size Band 2 | T17d. L2 | EB.13 | kg BOD/day | I/C | 1271 | B3 | 161 | B3 | 424 | B3 | 1117 | B3 | 111 | B3 | 89 | B3 | 201 | B3 | 111 | B3 | 23 | B3 | 0 | AX | 194 | B3 | 2371 | B3 |
| EB.14 | Size Band 3 | T17d. L3 | EB.14 | kg BOD/day | I/C | 1468 | B3 | 798 | B3 | 3068 | B3 | 4442 | B3 | 594 | B3 | 219 | B3 | 1111 | B3 | 320 | B3 | 202 | B3 | 0 | AX | 122 | B3 | 10876 | B3 |
| EB.15 | Size Band 4 | T17d. L4 | EB.15 | kg BOD/day | I/C | 127 | B3 | 2359 | B3 | 14578 | B3 | 10452 | B3 | 2260 | B3 | 1435 | B3 | 2560 | B3 | 378 | B3 | 2247 | B3 | 474 | B3 | 660 | B3 | 37403 | B3 |
| EB.16 | Size Band 5 | T17d. L5 | EB.16 | kg BOD/day | I/C | 0 | AX | 965 | B3 | 18190 | B3 | 1529 | B3 | 4736 | B3 | 2582 | B3 | 4516 | B3 | 786 | B3 | 0 | AX | 0 | AX | 0 | AX | 33304 | B3 |
| EB.17 | Size Band 6 (large works) | T17d. L6 | EB.17 | kg BOD/day | I/C | 0 | AX | 0 | AX | 108405 | B3 | 3729 | B3 | 16319 | B3 | 0 | AX | 0 | AX | 0 | AX | 0 | AX | 0 | AX | 8732 | B3 | 137185 | B3 |
| EB.18 | Total Load Received | T17d. L7 | EB.18 | kg BOD/day | C | 5769 | B3 | 4438 | B3 | 145006 | B3 | 21984 | B3 | 24002 | B3 | 4332 | B3 | 8509 | B3 | 1625 | B3 | 2472 | B3 | 474 | B3 | 10005 | B3 | 222847 | B3 |
| EB.19 | Small Sewage treatment works with ammonia consent 5 - 10 mg/l | T17d. L8 | EB.19 | kg BOD/day | I/C | 0 | AX | 0 | AX | 3799 | B3 | 2169 | B3 | 1948 | B3 | 0 | AX | 280 | B3 | 106 | B3 | 0 | AX | 0 | AX | 0 | AX | 8302 | B3 |
| EB.20 | Small Sewage treatment works with ammonia consent < = 5 mg/l | T17d. L9 | EB.20 | kg BOD/day | I/C | 0 | AX | 0 | AX | 2935 | B3 | 1450 | B3 | 1743 | B3 | 1824 | B3 | 2666 | B3 | 1165 | B3 | 0 | AX | 0 | AX | 0 | AX | 11783 | B3 |

| Compliance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|------------|---|---|-------|---|-----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|-------|----|---|----|
| EB.21 | Size Band 0 | - | EB.21 | % | I | 100.0 | B2 | 91.7 | B2 | 96.5 | B2 | 100.0 | B2 | 100.0 | B2 | 100.0 | B2 | 0.0 | B2 | 0.0 | AX | 0.0 | B2 | 100.0 | B2 | 100.0 | B2 | | |
| EB.22 | Size Band 1 | - | EB.22 | % | I/C | 100.0 | B2 | 91.7 | B2 | 95.3 | B2 | 100.0 | B2 | 0.0 | AX | 87.5 | B2 | 100.0 | B2 | 0.0 | AX | 0.0 | B2 | 100.0 | B2 | 100.0 | B2 | | |
| EB.23 | Size Band 2 | - | EB.23 | % | I/C | 100.0 | B2 | 100.0 | B2 | 98.0 | B2 | 100.0 | B2 | 100.0 | B2 | 100.0 | B2 | 100.0 | B2 | 100.0 | B2 | 0.0 | B2 | 100.0 | B2 | 100.0 | B2 | | |
| EB.24 | Size Band 3 | - | EB.24 | % | I/C | 100.0 | B2 | 95.1 | B2 | 96.9 | B2 | 100.0 | B2 | 100.0 | B2 | 95.0 | B2 | 100.0 | B2 | 100.0 | B2 | 0.0 | B2 | 66.7 | B2 | 100.0 | B2 | | |
| EB.25 | Size Band 4 | - | EB.25 | % | I/C | 100.0 | B2 | 86.0 | B2 | 100.0 | B2 | 100.0 | B2 | 100.0 | B2 | 80.0 | B2 | 100.0 | B2 | 88.9 | B2 | 100.0 | B2 | 100.0 | B2 | 100.0 | B2 | | |
| EB.26 | Size Band 5 | - | EB.26 | % | I/C | 0.0 | B2 | 85.0 | B2 | 100.0 | B2 | 80.0 | B2 | 100.0 | B2 | 100.0 | B2 | 0.0 | AX | 0.0 | AX | 0.0 | AX | 0.0 | AX | 0.0 | AX | | |
| EB.27 | Size Band 6 (large works) | - | EB.27 | % | I/C | 0.0 | AX | 94.4 | B2 | 100.0 | B2 | 100.0 | B2 | 0.0 | AX | 0.0 | AX | 0.0 | AX | 0.0 | AX | 0.0 | AX | 100.0 | B2 | 100.0 | B2 | | |
| EB.28 | Average compliance by works - all sizes | - | EB.28 | % | I/C | 98.1 | B2 | 91.4 | B2 | 97.2 | B2 | 96.6 | B2 | 100.0 | B2 | 93.4 | B2 | 86.7 | B2 | 92.3 | B2 | 100.0 | B2 | 98.8 | B2 | 98.8 | B2 | | |
| EB.29 | Small Sewage treatment works with ammonia consent 5 - 10 mg/l | - | EB.29 | % | I/C | 0 | AX | 100 | B2 | 100 | B2 | 100 | B2 | 100 | B2 | 0 | AX | 83 | B2 | 100 | B2 | 0 | AX | 0 | AX | 0 | AX | 0 | AX |
| EB.30 | Small Sewage treatment works with ammonia consent < = 5 mg/l | - | EB.30 | % | I/C | 0.0 | AX | 100.0 | B2 | 91.7 | B2 | 100.0 | B2 | 100.0 | B2 | 100.0 | B2 | 90.0 | B2 | 66.7 | B2 | 0.0 | AX | 0.0 | AX | 0.0 | AX | | |

| Costs | | | | | | | | | | | | | | | | | | | | Total | | | | | | | | | |
|-------|---|-----------|-------|------|-----|----------|----|----------|----|-----------|----|----------|----|----------|----|----------|----|----------|----|---------|----|---------|----|--------|----|---------|----|-----------|----|
| EB.31 | Direct costs for works in size band 0 | - | EB.31 | £000 | I/C | 867.234 | A2 | 23.567 | A2 | 63.350 | A2 | 287.676 | A2 | 5.194 | A2 | 5.518 | A2 | 47.144 | A2 | 9.103 | A2 | 0.000 | AX | 0.000 | AX | 23.014 | A2 | 1331.800 | A2 |
| EB.32 | Direct costs for works in size band 1 | T17f. L1 | EB.32 | £000 | I/C | 669.264 | A2 | 82.397 | A2 | 459.757 | A2 | 501.791 | A2 | 56.572 | A2 | 0.000 | AX | 92.560 | A2 | 18.598 | A2 | 0.000 | AX | 0.000 | AX | 26.440 | A2 | 1907.379 | A2 |
| EB.33 | Direct costs for works in size band 2 | T17f. L2 | EB.33 | £000 | I/C | 557.280 | A2 | 53.985 | A2 | 462.684 | A2 | 721.527 | A2 | 55.987 | A2 | 110.880 | A2 | 134.955 | A2 | 108.877 | A2 | 4.957 | A2 | 0.000 | AX | 35.674 | A2 | 2246.806 | A2 |
| EB.34 | Direct costs for works in size band 3 | T17f. L3 | EB.34 | £000 | I/C | 492.221 | A2 | 232.750 | A2 | 1431.863 | A2 | 1515.727 | A2 | 444.365 | A2 | 166.151 | A2 | 552.651 | A2 | 131.465 | A2 | 25.761 | A2 | 0.000 | AX | 22.122 | A2 | 5015.076 | A2 |
| EB.35 | Direct costs for works in size band 4 | T17f. L4 | EB.35 | £000 | I/C | 53.181 | A2 | 499.995 | A2 | 3344.920 | A2 | 2030.165 | A2 | 625.356 | A2 | 462.533 | A2 | 560.198 | A2 | 117.978 | A2 | 166.915 | A2 | 30.446 | A2 | 47.960 | A2 | 7939.647 | A2 |
| EB.36 | Direct costs for works in size band 5 | T17f. L5 | EB.36 | £000 | I/C | 0.000 | AX | 132.576 | A2 | 3175.776 | A2 | 136.974 | A2 | 1118.132 | A2 | 582.852 | A2 | 567.060 | A2 | 173.166 | A2 | 0.000 | AX | 0.000 | AX | 0.000 | AX | 5886.536 | A2 |
| EB.37 | Direct costs for works in size band 6 (large works) | T17f. L6 | EB.37 | £000 | I/C | 0.000 | AX | 0.000 | AX | 7847.226 | A2 | 498.126 | A2 | 902.406 | A2 | 0.000 | AX | 0.000 | AX | 0.000 | AX | 0.000 | AX | 0.000 | AX | 35.373 | A2 | 9283.131 | A2 |
| EB.38 | Direct costs for all sewage treatment works | T17f. L7 | EB.38 | £000 | C | 2639.180 | A2 | 1025.270 | A2 | 16785.576 | A2 | 5691.986 | A2 | 3208.012 | A2 | 1327.934 | A2 | 1954.568 | A2 | 559.187 | A2 | 197.633 | A2 | 30.446 | A2 | 190.583 | A2 | 33610.375 | A2 |
| EB.39 | General and support expenditure | T17f. L12 | EB.39 | £000 | I/C | 548.756 | A2 | 201.739 | A2 | 3322.227 | A2 | 1567.367 | A2 | 524.127 | A2 | 236.276 | A2 | 539.755 | A2 | 131.930 | A2 | 28.144 | A2 | 3.299 | A2 | 18.203 | A2 | 7121.823 | A2 |
| EB.40 | Functional expenditure | T17f. L13 | EB.40 | £000 | C | 3187.936 | A2 | 1227.009 | A2 | 20107.803 | A2 | 7259.353 | A2 | 3732.139 | A2 | 1564.210 | A2 | 2494.323 | A2 | 691.117 | A2 | 225.777 | A2 | 33.745 | A2 | 208.786 | A2 | 40732.198 | A2 |
| EB.41 | Power costs | T17f. L10 | EB.41 | £000 | I/C | 456.054 | A2 | 265.116 | A2 | 6774.397 | A2 | 1145.269 | A2 | 1571.711 | A2 | 640.171 | A2 | 415.915 | A2 | 161.396 | A2 | 41.946 | A2 | 6.632 | A2 | 27.318 | A2 | 11505.925 | A2 |
| EB.42 | Service charges SPPA | T17f. L11 | EB.42 | £000 | I/C | 1556.978 | A2 | 256.634 | A2 | 2207.719 | A2 | 1197.251 | A2 | 282.459 | A2 | 121.148 | A2 | 359.085 | A2 | 89.321 | A2 | 85.290 | A2 | 14.838 | A2 | 123.791 | A2 | 6294.514 | A2 |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E : OPERATING COSTS AND EFFICIENCY

Table E9: Large Sewage Treatment Works Information Database

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 |
|---------------------------------|--|--------------------|-------------------------|-------|------------|----------------|----------------|-----------------|------------------|------------------|-------------------|------------------|---------------------|--------------------|-------------------|
| | | | | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| Works Size | | | | | | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG |
| E9.0 | Name | T17b. L1 | E9.0 | Name | I | Allers Nith | Alloa Forth | Ardoch Forth | Bo'ness Tweed | Carbarns Nith | Dalderse Forth | Daldowie Nith | Dalmarnock Clyde | Dunfermline Tay | Dunnswold Nith |
| E9.0a | Name of operational area | - | - | Name | I | | | | | | | | | | |
| E9.1 | Population equivalent of total load received | T17b. L2 | E9.5 | 000 | I | 47 B3 | 42 B3 | 69 B3 | 29 B3 | 47 B3 | 98 B3 | 272 B3 | 263 B3 | 78 B3 | 32 B3 |
| Compliance | | | | | | | | | | | | | | | |
| E9.2 | Suspended solids consent | T17b. L3 | E9.11 | mg/l | I | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 | 100 A1 |
| E9.3 | BOD consent | T17b. L4 | E9.12 | mg/l | I | 20 A1 | 25 A1 | 25 A1 | 25 A1 | 15 A1 | 20 A1 | 15 A1 | 25 A1 | 25 A1 | 10 A1 |
| E9.4 | COD consent | T17b. L5 | E9.13 | mg/l | I | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 | 125 A1 |
| E9.5 | Ammonia consent | T17b. L6 | E9.14 | mg/l | I | 5 A1 | 30 A1 | 0 N | 0 N | 10 A1 | 25 A1 | 5 A1 | 11 A1 | 0 N | 5 A1 |
| E9.6 | Phosphate consent | T17b. L7 | E9.15 | mg/l | I | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |
| E9.7 | Compliance with effluent consent standard | - | E9.16 | % | I | 99 A1 | 100 A1 | 97 A1 | 100 A1 | 100 A1 | 100 A1 | 98 A1 | 100 A1 | 100 A1 | 96 A1 |
| Treatment Works Category | | | | | | | | | | | | | | | |
| E9.8 | Primary | T17b. L8 | E9.19 | 1/0 | I | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 |
| E9.9 | Secondary activated sludge | T17b. L8 | E9.20 | 1/0 | I | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 | 1 A1 |
| E9.10 | Secondary biological | T17b. L8 | E9.21 | 1/0 | I | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |
| E9.11 | Tertiary A1 | T17b. L8 | E9.22 | 1/0 | I | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 1 A1 | 0 N | 0 N | 0 N |
| E9.12 | Tertiary A2 | T17b. L8 | E9.23 | 1/0 | I | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |
| E9.13 | Tertiary B1 | T17b. L8 | E9.24 | 1/0 | I | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |
| E9.14 | Tertiary B2 | T17b. L8 | E9.25 | 1/0 | I | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |
| Works Cost | | | | | | | | | | | | | | | |
| E9.15 | Power costs | T17b. L10 | E9.34 | £'000 | I | 115 A2 | 145 A2 | 199 A2 | 66 A2 | 167 A2 | 231 A2 | 601 A2 | 415 A2 | 77 A2 | 107 A2 |
| E9.16 | Service charges SEPA | T17b. L11 | E9.37 | £'000 | I | 21 A2 | 19 A2 | 31 A2 | 20 A2 | 43 A2 | 129 A2 | 57 A2 | 54 A2 | 34 A2 | 21 A2 |
| E9.17 | Total direct costs | T17b. L9 | E9.39 | £'000 | I | 235.2 A2 | 265.2 A2 | 423.4 A2 | 178.9 A2 | 294.0 A2 | 443.7 A2 | 902.4 A2 | 863.5 A2 | 174.2 A2 | 267.4 A2 |
| E9.18 | General and support expenditure | T17b. L12 | E9.40 | £'000 | I | 60 A2 | 53 A2 | 83 A2 | 49 A2 | 55 A2 | 44 A2 | 104 A2 | 182 A2 | 20 A2 | 58 A2 |
| E9.19 | Functional Expenditure | T17b. L13 | E9.41 | £'000 | C | 295 A2 | 318 A2 | 507 A2 | 228 A2 | 349 A2 | 487 A2 | 1006 A2 | 1045 A2 | 194 A2 | 325 A2 |
| E9.20 | Estimated terminal pumping station costs | T17b. L14 | E9.42 | £'000 | I | 0 N | 0 A3 | 118 A3 | 0 N | 0 N | 0 N | 0 N | 125 A3 | 23 A3 | 0 N |
| E9.21 | Estimated sludge costs | T17b. L15 | E9.43 | £'000 | I | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N | 0 N |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

| 110 | 120 | 130 | 140 | 150 | 160 | 170 | 180 | 190 | 200 | 210 | 220 | 230 | 240 |
|--|---|---|---|---|--|--|--|---|---|-----|-----|-----|-----|
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG | CG |
| Erskine Ayr 79 B3 | Hamilton Nith 64 B3 | Kinneil Kerse Tweed 49 B3 | Kirkcaldy Tay 62 B3 | Lairdpark (Paisley) Ayr 137 B3 | Perth Tay 101 B3 | Philipshill Nith 57 B3 | Shieldhall Clyde 499 B3 | Sirling Forth 69 B3 | Troqueer Nith 47 B3 | | | | |
| 100 A1 25 A1 125 A1 30 A1 0 N 93 A1 | 100 A1 20 A1 125 A1 5 A1 0 N 99 A1 | 100 A1 25 A1 125 A1 15 A1 0 N 100 A1 | 100 N 25 A1 125 A1 0 N 0 N 100 N | 100 A1 15 A1 125 A1 20 A1 0 N 99 N | 100 A1 25 A1 125 A1 30 A1 0 N 100 N | 100 A1 10 A1 125 A1 2 A1 0 N 100 A1 | 100 A1 20 A1 125 A1 20 A1 0 N 99 A1 | 100 A1 25 A1 125 A1 15 A1 0 N 100 A1 | 100 A1 20 A1 125 A1 0 N 0 N 100 A1 | | | | |
| 1 A1 1 A1 0 N 0 N 0 N 0 N | 1 A1 1 A1 0 N 0 N 0 N 0 N | 0 N 1 A1 0 N 0 N 0 N 0 N | 1 A1 0 N 1 A1 0 N 0 N 0 N | 1 A1 1 A1 0 N 0 N 0 N 0 N | 1 A1 1 A1 0 N 0 N 0 N 0 N | 1 A1 1 A1 0 N 0 N 0 N 0 N | 1 A1 1 A1 0 N 0 N 0 N 0 N | 1 A1 1 A1 0 N 0 N 0 N 0 N | 1 A1 1 A1 0 N 0 N 0 N 0 N | | | | |
| 158 A2 19 A2 376.4 A2 38 A2 415 A2 | 244 A2 25 A2 371.4 A2 51 A2 422 A2 | 111 A2 186 A2 343.1 A2 23 A2 366 A2 | 283 A2 42 A2 498.1 A2 43 A2 541 A2 | 281 A2 343 A2 763.9 A2 54 A2 818 A2 | 77 A2 26 A2 195.6 A2 40 A2 236 A2 | 172 A2 49 A2 364.0 A2 75 A2 439 A2 | 856 A2 146 A2 1843.8 A2 388 A2 2232 A2 | 211 A2 29 A2 358.5 A2 51 A2 409 A2 | 30 A2 13 A2 84.8 A2 21 A2 106 A2 | 0 | 0 | 0 | 0 |
| 0 N 0 N | 0 N 0 N | 22 A3 0 N | 71 A3 0 N | 84 A3 0 N | 24 A3 0 N | 0 N 0 N | 257 A3 0 N | 63 A3 0 N | 20 A3 0 N | | | | |

ANNUAL RETURN INFORMATION REQUIREMENT

SECTION E: OPERATING COSTS AND EFFICIENCY
Table E9: Large Sewage Treatment Works Information Database

| Line Ref. | Description | Ofwat Ref R.07 | WICS Reference AR.06 | Units | Field Type |
|-----------|-------------|----------------|----------------------|-------|------------|
|-----------|-------------|----------------|----------------------|-------|------------|

| Works Size | | | | | |
|------------|--|----------|------|------|---|
| E9.0 | Name | T17b, L1 | E9.0 | Name | I |
| E9.1 | Population equivalent of total load received | T17b, L2 | E9.5 | 000 | I |

| Compliance | | | | | |
|------------|---|----------|-------|------|---|
| E9.2 | Suspended solids consent | T17b, L3 | E9.11 | mg/l | I |
| E9.3 | BOD consent | T17b, L4 | E9.12 | mg/l | I |
| E9.4 | COD consent | T17b, L5 | E9.13 | mg/l | I |
| E9.5 | Ammonia consent | T17b, L6 | E9.14 | mg/l | I |
| E9.6 | Phosphate consent | T17b, L7 | E9.15 | mg/l | I |
| E9.7 | Compliance with effluent consent standard | - | E9.16 | % | I |

| Treatment Works Category | | | | | |
|--------------------------|----------------------------|----------|-------|-----|---|
| E9.8 | Primary | T17b, L8 | E9.19 | 1/0 | I |
| E9.9 | Secondary activated sludge | T17b, L8 | E9.20 | 1/0 | I |
| E9.10 | Secondary biological | T17b, L8 | E9.21 | 1/0 | I |
| E9.11 | Tertiary A1 | T17b, L8 | E9.22 | 1/0 | I |
| E9.12 | Tertiary A2 | T17b, L8 | E9.23 | 1/0 | I |
| E9.13 | Tertiary B1 | T17b, L8 | E9.24 | 1/0 | I |
| E9.14 | Tertiary B2 | T17b, L8 | E9.25 | 1/0 | I |

| Works Cost | | | | | |
|------------|--|-----------|-------|-------|---|
| E9.15 | Power costs | T17b, L10 | E9.34 | £'000 | I |
| E9.16 | Service charges SEPA | T17b, L11 | E9.37 | £'000 | I |
| E9.17 | Total direct costs | T17b, L9 | E9.39 | £'000 | I |
| E9.18 | General and support expenditure | T17b, L12 | E9.40 | £'000 | I |
| E9.19 | Functional Expenditure | T17b, L13 | E9.41 | £'000 | C |
| E9.20 | Estimated terminal pumping station costs | T17b, L14 | E9.42 | £'000 | I |
| E9.21 | Estimated sludge costs | T17b, L15 | E9.43 | £'000 | I |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

Edition 8

| | 10 | 20 | 30 | 40 | 50 | 60 | 70 | 80 | 90 | 100 | 110 |
|-------|-------------------|----|----|----|----|----|----|----|----|-----|-----|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |
| | Comment Necessary | | | | | | | | | | |
| | Y/N | | | | | | | | | | |
| E9.1 | N | N | N | N | N | N | N | N | N | N | N |
| E9.2 | N | N | N | N | N | N | N | N | N | N | N |
| E9.3 | N | N | N | N | N | N | N | N | N | N | N |
| E9.4 | N | N | N | N | N | N | N | N | N | N | N |
| E9.5 | N | N | N | N | N | N | N | N | N | N | N |
| E9.6 | N | N | N | N | N | N | N | N | N | N | N |
| E9.7 | N | N | N | N | N | N | N | N | N | N | N |
| E9.8 | N | N | N | N | N | N | N | N | N | N | N |
| E9.9 | N | N | N | N | N | N | N | N | N | N | N |
| E9.10 | N | N | N | N | N | N | N | N | N | N | N |
| E9.11 | N | N | N | N | N | N | N | N | N | N | N |
| E9.12 | N | N | N | N | N | N | N | N | N | N | N |
| E9.13 | N | N | N | N | N | N | N | N | N | N | N |
| E9.14 | N | N | N | N | N | N | N | N | N | N | N |
| E9.15 | N | N | N | N | N | N | N | N | N | N | N |
| E9.16 | N | N | N | N | N | N | N | N | N | N | N |
| E9.17 | N | N | N | N | N | N | N | N | N | N | N |
| E9.18 | N | N | N | N | N | N | N | N | N | N | N |
| E9.19 | N | N | N | N | N | N | N | N | N | N | N |
| E9.20 | N | N | N | N | N | N | N | N | N | N | N |
| E9.21 | N | N | N | N | N | N | N | N | N | N | N |

| | | | | | | | | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| 120 | 130 | 140 | 150 | 160 | 170 | 180 | 190 | 200 | 210 | 220 | 230 | 240 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary | Comment Necessary |
| Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N | Y/N |
| N | N | N | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A |
| N | N | | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A |
| N | N | | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A |
| N | N | | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A |
| N | N | | N | N | N | N | N | N | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |
| | | | | | | | | | #N/A | #N/A | #N/A | #N/A |

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E10: Sludge Treatment and Disposal

| Line Ref. | Description | Ofwat Ref J.R 07 | WICS Reference AR 06 | Units | Field Type | 10 | 11 | 12 | 20 | | 30 | | 31 | 32 | 50 | 199 |
|--|--|------------------|----------------------|-------|------------|--------------------|-----------------------|-------------------|--------------|----------|-----------|------------------|-------|-----------|----|-------|
| | | | | | | Disposal category | | | | | | | | | | Total |
| | | | | | | Farmland Untreated | Farmland Conventional | Farmland Advanced | Incineration | Landfill | Composted | Land Reclamation | Other | CG | CG | |
| Sludge volumes | | | | | | | | | | | | | | | | |
| E10.1 | Resident population served | T17g. L1 | E10.1 | 000 | I | 0.0 | 387.2 | 718.0 | 1270.1 | 43.2 | 91.1 | 86.6 | 2.8 | 2599.0 | | |
| E10.2 | Amount of sewage sludge | T17g. L2 | E10.2 | ttds | I | 0.0 | 5.4 | 12.5 | 0.0 | 0.5 | 1.4 | 0.6 | 0.0 | 20.4 | | |
| Sludge Treatment and Disposal costs | | | | | | | | | | | | | | | | |
| E10.3 | Sludge Treatment direct costs | T17g. L3 | - | £000 | I | 0.000 | 2228.045 | 3825.460 | 0.000 | 379.348 | 990.645 | 148.540 | 0.000 | 7572.038 | | |
| E10.4 | Sludge disposal direct costs | T17g. L4 | - | £000 | I | 0.000 | 326.936 | 1277.905 | 0.000 | 199.518 | 196.592 | 99.895 | 0.000 | 2100.846 | | |
| E10.5 | Sludge treatment & disposal: Power costs | T17g. L6 | E10.4 | £000 | I | 0.000 | 357.623 | 757.340 | 0.000 | 88.229 | 124.318 | -13.509 | 0.000 | 1314.001 | | |
| E10.6 | Sludge treatment & disposal: Service charges SEPA | T17g. L7 | E10.7 | £000 | I | 0.000 | 74.539 | 18.624 | 0.000 | 0.000 | 9.089 | 0.632 | 0.000 | 102.884 | | |
| E10.7 | Sludge treatment & disposal: Total direct costs | T17g. L5 | E10.9 | £000 | C | 0.000 | 2554.981 | 5103.365 | 0.000 | 578.866 | 1187.237 | 248.435 | 0.000 | 9672.884 | | |
| E10.8 | Sludge treatment and disposal: General and support exp | T17g. L8 | E10.10 | £000 | I | 0.000 | 764.249 | 1269.983 | 0.000 | 172.955 | 371.430 | 115.383 | 0.000 | 2694.000 | | |
| E10.9 | Sludge Treatment and disposal: Functional Expenditure | T17g. L9 | E10.11 | £000 | C | 0.000 | 3319.230 | 6373.348 | 0.000 | 751.821 | 1558.667 | 363.818 | 0.000 | 12366.884 | | |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E10: Sludge Treatment and Disposal

| Line Ref. | Description | Ofwat Ref R.07 | WICS Reference AR.06 | Units | Field Type | 10 Farmland Untreated | 11 Farmland Conventional | 12 Farmland Advanced | 20 Incineration | 30 Landfill | 31 Composted | 32 Land Reclamation | 50 Other | 199 Total |
|--|--|----------------|----------------------|-------|------------|--------------------------|-----------------------------|-------------------------|--------------------|--------------------|--------------------|------------------------|--------------------|--------------------|
| | | | | | | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? | Comment Necessary? |
| Sludge volumes | | | | | | | | | | | | | | |
| E10.1 | Resident population served | T17a.L1 | E10.1 | 000 | I | N | Y | Y | Y | Y | Y | Y | Y | Y |
| E10.2 | Amount of sewage sludge | T17a.L2 | E10.2 | tds | I | N | Y | Y | N | Y | Y | Y | N | N |
| Sludge Treatment and Disposal costs | | | | | | | | | | | | | | |
| E10.3 | Sludge treatment direct costs | T17a.L3 | - | £000 | I | N | N | N | N | N | N | N | N | N |
| E10.4 | Sludge disposal direct costs | T17a.L4 | - | £000 | I | N | N | N | N | N | N | N | N | N |
| E10.5 | Sludge treatment & disposal: Power costs | T17a.L6 | E10.4 | £000 | I | N | N | N | N | N | N | N | N | N |
| E10.6 | Sludge treatment & disposal: Service charges SEPA | T17a.L7 | E10.7 | £000 | I | N | N | N | N | N | N | N | N | N |
| E10.7 | Sludge treatment & disposal: Total direct costs | T17a.L5 | E10.9 | £000 | C | N | N | N | N | N | N | N | N | N |
| E10.8 | Sludge treatment and disposal: General and support exp | T17a.L8 | E10.10 | £000 | I | N | N | N | N | N | N | N | N | N |
| E10.9 | Sludge Treatment and disposal: Functional Expenditure | T17a.L9 | E10.11 | £000 | C | N | N | N | N | N | N | N | N | N |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION E : OPERATING COSTS AND EFFICIENCY
Table E11: Management and General

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type | 10 | | 20 | |
|--------------------------------------|---|--------------------|-------------------------|----------------|------------|---------------|----|--------------------|----|
| | | | | | | Water Service | CG | Wastewater Service | CG |
| Employee numbers | | | | | | | | | |
| E11.1 | Direct operations | - | E11.1 | nr | I | 711 | B2 | 519 | B2 |
| E11.2 | Indirect operations (General and support) | - | E11.2 | nr | I | 69 | B2 | 335 | B2 |
| E11.3 | Other (incl hired and contracted) | - | E11.3 | nr | I | 443 | B2 | 236 | B2 |
| E11.4 | Total employee numbers | - | E11.4 | nr | C | 1222 | B2 | 1090 | B2 |
| Management and General Assets | | | | | | | | | |
| E11.5 | Number of Offices | - | E11.5 | nr | I | 10 | B2 | 10 | B2 |
| E11.6 | Area of Offices | - | E11.6 | m ² | I | 18666 | B2 | 16640 | B2 |
| E11.7 | Number of Laboratories | - | E11.7 | nr | I | 3 | B2 | 3 | B2 |
| E11.8 | Area of Laboratories | - | E11.8 | m ² | I | 2379 | B2 | 2121 | B2 |
| E11.9 | Number of Depots | - | E11.9 | nr | I | 48 | B4 | 48 | B4 |
| E11.10 | Area of Depots | - | E11.10 | m ² | I | 33481 | B4 | 29848 | B4 |
| E11.11 | Number of Workshops | - | E11.11 | nr | I | 0 | A1 | 0 | A1 |
| E11.12 | Area of Workshops | - | E11.12 | m ² | I | 0 | A1 | 0 | A1 |
| E11.13 | Number of Control Centres | - | E11.13 | nr | I | 1 | A1 | 1 | A1 |
| E11.14 | Area of Control Centres | - | E11.14 | m ² | I | 421 | C3 | 375 | C3 |
| E11.15 | Vehicles & Plant | - | E11.15 | £m | I | 18.832 | B3 | 16.788 | B3 |
| E11.16 | % Coverage of Telemetry Systems | - | E11.16 | % | I | 56 | A3 | 32 | A3 |
| E11.17 | Number of Telemetry Outstations | - | E11.17 | nr | I | 1679 | A3 | 2542 | A3 |
| E11.18 | Information Systems: Personal Computers | - | E11.18 | nr | I | 2072 | A2 | 2072 | A2 |
| E11.19 | Information Systems: Workstations | - | E11.19 | nr | I | 1446 | A2 | 1446 | A2 |
| E11.20 | Information Systems: Mainframes | - | E11.20 | nr | I | 464 | A2 | 464 | A2 |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

ANNUAL RETURN INFORMATION REQUIREMENTS

SECTION E: OPERATING COSTS AND EFFICIENCY
Table E11: Management and General

| Line Ref. | Description | Ofwat Ref JR 07 | WICS Reference AR 06 | Units | Field Type |
|-----------|-------------|--------------------|-------------------------|-------|------------|
|-----------|-------------|--------------------|-------------------------|-------|------------|

| Employee numbers | | | | | |
|------------------|---|---|-------|----|---|
| E11.1 | Direct operations | - | E11.1 | nr | I |
| E11.2 | Indirect operations (General and support) | - | E11.2 | nr | I |
| E11.3 | Other (incl hired and contracted) | - | E11.3 | nr | I |
| E11.4 | Total employee numbers | - | E11.4 | nr | C |

| Management and General Assets | | | | | |
|-------------------------------|---|---|--------|----------------|---|
| E11.5 | Number of Offices | - | E11.5 | nr | I |
| E11.6 | Area of Offices | - | E11.6 | m ² | I |
| E11.7 | Number of Laboratories | - | E11.7 | nr | I |
| E11.8 | Area of Laboratories | - | E11.8 | m ² | I |
| E11.9 | Number of Depots | - | E11.9 | nr | I |
| E11.10 | Area of Depots | - | E11.10 | m ² | I |
| E11.11 | Number of Workshops | - | E11.11 | nr | I |
| E11.12 | Area of Workshops | - | E11.12 | m ² | I |
| E11.13 | Number of Control Centres | - | E11.13 | nr | I |
| E11.14 | Area of Control Centres | - | E11.14 | m ² | I |
| E11.15 | Vehicles & Plant | - | E11.15 | £m | I |
| E11.16 | % Coverage of Telemetry Systems | - | E11.16 | % | I |
| E11.17 | Number of Telemetry Outstations | - | E11.17 | nr | I |
| E11.18 | Information Systems: Personal Computers | - | E11.18 | nr | I |
| E11.19 | Information Systems: Workstations | - | E11.19 | nr | I |
| E11.20 | Information Systems: Mainframes | - | E11.20 | nr | I |

| |
|----------------------|
| 10 |
| Water Service |

| |
|---------------------------|
| 20 |
| Wastewater Service |

Comment Necessary?

Comment Necessary?

| | |
|---|---|
| N | N |
| N | N |
| N | N |
| N | N |
| Y | Y |
| Y | Y |
| N | N |
| N | N |
| N | N |
| Y | Y |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |
| N | N |

Prepared by: Date: 11/06/2010
 Checked by: Date: 11/06/2010
 Authorised by: Geoff Aitkenhead Date: 11/06/2010

CONFIDENCE GRADES LOOK UP TABLE

| General | | Benchmarking A1 | | Benchmarking A2 | | Benchmarking B2 | |
|---------|---|-----------------|---|-----------------|---|-----------------|---|
| A1 | G | A1 | G | A1 | G | A1 | G |
| A2 | G | A2 | N | A2 | G | A2 | G |
| A3 | G | A3 | N | A3 | N | A3 | G |
| A4 | N | A4 | N | A4 | N | A4 | N |
| AX | G | AX | G | AX | G | AX | G |
| B2 | G | B2 | N | B2 | N | B2 | G |
| B3 | G | B3 | N | B3 | N | B3 | N |
| B4 | N | B4 | N | B4 | N | B4 | N |
| BX | G | BX | N | BX | N | BX | G |
| C2 | N | C2 | N | C2 | N | C2 | N |
| C3 | N | C3 | N | C3 | N | C3 | N |
| C4 | N | C4 | N | C4 | N | C4 | N |
| C5 | N | C5 | N | C5 | N | C5 | N |
| CX | N | CX | N | CX | N | CX | N |
| M | N | M | N | M | N | M | N |
| N | N | N | N | N | N | N | N |
| D3 | N | D3 | N | D3 | N | D3 | N |
| D4 | N | D4 | N | D4 | N | D4 | N |
| D5 | N | D5 | N | D5 | N | D5 | N |
| D6 | N | D6 | N | D6 | N | D6 | N |
| DX | N | DX | N | DX | N | DX | N |