

Scottish Water SR21 Information Request submission queries

Overview

We have organised these queries according to the items and tables in the Information Request submission. These are:

- General – queries that are general or relate to information across multiple items;
- Item 1 – Overview – queries regarding information in Item 1 of the submission;
- Item 2 – Data Return – queries regarding information in Item 2, as overall queries followed by table specific queries;
- Item 3 – Investment Planning Scenarios – queries regarding information in Item 3, organised as queries on Management Approaches followed by table specific queries;
- Item 4 – Financial models – queries on Financial Models for high and low scenarios.

Query numbering uses the following convention:

- characters before the first stop indicate the item in the information request to which the query relates;
- characters after the first stop and before the second indicate the table number within that item;
- characters after the second stop indicate the query number.

For example, Query 2.2.7 relates to Table 2 in Item 2 and is the seventh query for this table and item.

Each query is of one of the following four types:

- Further clarification – where further clarification, explanation or information is requested;
- Incomplete information – where information requested has not been provided;
- Internal consistency – where there are internal inconsistencies between information in different parts of the information request; and
- Template change – where there have been changes to the template without prior agreement with WICS.

Each query has a reference indicating the columns, lines and/or documents to which it relates and the type of query it is.

General

The queries in this section relate to more than one item or table in the Information Request submission.

Gen-1. Reference: all tables (further clarification)

We note that Scottish Water has added the following sentences to the sign-off section of each table:

"Based on my knowledge of the effectiveness of the systems of internal control that supports the completion of this Information Request I give assurance that the assumptions used are appropriate, reasonable and consistent with the requirements of regulatory reporting."

Please explain:

- a. why was such a statement added to the sign-off section of the Information Request?
- b. what "systems of internal control" are in place?
- c. what is meant by "consistent with the requirements of regulatory reporting" and whether this covers whether the requirements of the guidance and definitions to the Information Request have been met?

Gen-2. Reference: Tables 1, 10 and 12, Lines 1.19, 10.5, 10.10, 10.15, 10.22, 12.5 and 12.10 (further clarification)

This query relates to lines in tables 1, 10 and 12. We note that the values in the following lines for the last 3 forecast years (2024/25, 2025/26, and 2026/27) remain constant:

- a. Line 1.19 in "Item 2 Data return";
- b. Lines 10.5, 10.10, and 10.15 in all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low); and
- c. Lines 12.5 and 12.10 in all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low).

Similarly, we note the values in Line 10.22 remain constant for forecast years 2022/23, 2023/24, 2024/25, 2025/26 and 2026/27 in "Item 2 Data return" and in all three Investment Planning Scenario (IPS) spreadsheets.

Please explain why the values in these lines remain the same for these years.

If it is due to Scottish Water not including its best expectation of the projects that will be added to the Committed List over the remainder of the 2021-27 period, please explain why the guidance and definitions document was not followed and provide a timeframe for completing these lines.

Gen-3. Reference: Tables 2 (Columns 162-168), 3, 5, 6, 11 and 13 (incomplete information)

This query relates to tables 2, 3, 5, 6, 11 and 13. Pages 33-37 of the guidance and definitions to the Information Request asked Scottish Water to provide minimum estimates of the investment projects that would allow Scottish Water to achieve the Ministerial Objectives. The minimum estimates have not been provided - e.g. the minimum estimates in columns 162-168 of table 2 are not completed. Please explain why:

- a. the minimum estimates were not provided throughout the submission.
- b. these columns were not populated.

Please also provide a timeframe for providing the minimum estimates and completing these columns.

Gen-4. Reference: Table 3, 5, 6, 11, 13 (incomplete information)

This query relates to tables 3, 5, 6, 11, and 13. Page 3 of the guidance and definitions to the Information Request explains that "This information request covers: Scottish Water's current best estimate of needs required to meet or exceed the Ministerial objectives for the 2021-27 regulatory control period". However, we note that the tables referenced above only provides information for projects on the Committed List or currently active in Scottish Water's systems rather than providing Scottish Water's current best estimate.

Please explain why the information was not provided and provide timescales for completing these tables.

Gen-5. Reference: Table 11, Line 11.11b (further clarification)

This query relates to Table 11 in Item 2 and Item 3 in all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low). In Line 11.11b, please explain which areas are included in 'Other' in relation to the Scottish Water: directions 2020 (Ministerial Objectives).

Gen-6. Reference: Table 11, Lines 11.11a and 11.11b, Columns 20 and 21 (incomplete information)

This query relates to Table 11 in Item 2 and Item 3 in all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low). Lines 11.11a "Long Term Water Sector Vision" and 11.11b "Other" are not included in the 'Forecast Total SR21' in Columns 20 and 21.

Please provide these totals.

Gen-7. Reference: Table 13, Lines 13.135, 13.137, 13.138 and 13.140 (further clarification)

In lines 13.135 to 13.137, projected expenditure from the original management approaches on responsive and planned repair, refurbishment and inspections, and asset replacement, sums to £4.42 billion (2017-18 prices) over 2021-27. However, latest forecast expenditure for the same categories in lines 13.138 to 13.140 sums to £2.99 billion over 2021-27. Please explain:

- a. the service consequences of investing £1.43 billion less than set out in the management approaches.
- b. how the shortfall in investment will be addressed from 2027-28 onwards.

Please also do this for all three Investment Planning Scenarios (FD aligned, Plausible High, and Plausible Low).

Gen-8. Reference: Table 13 (incomplete information)

This query relates to Table 13 in Item 2 and Item 3 in all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low). The second line in each management approach group ('Projected expenditure for repair, refurbishment and inspections from the original management approaches (Tier 2; planned)') has not been completed for any management approach group. Page 39 of the commentary explains that "Tier 2 cannot be split into Replacement and Repair/Refurbishment".

Please provide a timeframe for completing these lines.

Item 1 – Overview

The queries in this section relate to Item 1 - Scottish Water SR21 Investment Planning Scenarios and Recovery Options.

1.Gen-1. Reference: Page 3, Exhibit 2 – ‘SR21 Investment Funding Scenarios which give a plausible range of the amounts that may be available for SR21 investment over the 2021-27 period’ (internal consistency)

Exhibit 2 on page 3 of Item 1 shows £4.9 billion of available investment in the first bar. Please explain whether this is consistent with Scenario 1 given that the total investment of Scenario 1 is £4.8 billion in the model (Item 4)?

1.Gen-2. Reference: Page 5, Exhibit 3 – ‘Net impact of transformation programme financial benefits and capital inflation on total funding is to increase our buying power’ (further clarification)

Exhibit 3 on page 5 of Item 1 shows the Tier 2 transformation benefits to be achieved in each scenario.

Please provide further information on the transformation programme benefits of £0.4 billion in Scenario 2 and £0.3 billion in Scenario 3, including:

- a. initial investment;
- b. operational expenditure savings; and
- c. capital expenditure savings, including an explanation of how these savings have been estimated.

Please also provide the discount rate used.

Query 1.Gen-2											
Scenario 1	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030-31	Total
2017/18 prices	-22	-23	-24	-25	-26	-27	-28	-29	-30	onwards (annual average)	
Initial investment (input as a negative number)											
Operational expenditure savings											
Capital expenditure savings											
Total											

Query 1.Gen-2											
Scenario 2 2017/18 prices	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27	2027 -28	2028 -29	2029 -30	2030-31 onwards (annual average)	Total
Initial investment (input as a negative number)											
Operational expenditure savings											
Capital expenditure savings											
Total											

Query 1.Gen-2											
Scenario 3 2017/18 prices	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	2026 -27	2027 -28	2028 -29	2029 -30	2030-31 onwards (annual average)	Total
Initial investment (input as a negative number)											
Operational expenditure savings											
Capital expenditure savings											
Total											

1.Gen-3. Reference: Page 5, Exhibit 3 – ‘Net impact of transformation programme financial benefits and capital inflation on total funding is to increase our buying power’ (further clarification)

Exhibit 3 on page 5 of Item 1 also shows Tier 1 transformation benefits of £0.1 billion and Tier 1 outperformance of £0.1 billion for Scenario 2.

Please provide further information on these benefits, including how they will be achieved and how the figures were derived.

1.Gen-4. Reference: Page 5, Exhibit 3 – ‘Net impact of transformation programme financial benefits and capital inflation on total funding is to increase our buying power’ (further clarification)

Exhibit 3 on page 5 of Item 1 shows an impact of -£0.2 billion of investment for Scenario 1 and Scenario 2, and an impact of -£0.3 billion for Scenario 3 due to capital inflation.

Please provide the wedge for capital price inflation (i.e. the difference between consumer price index inflation and capital price inflation) used in the modelling of each scenario. See the tables below:

Query 1.Gen-4						
Scenario 1: Parameter	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
CPI (%)						
Wedge to capital price inflation (%)						
Capital price inflation (%)						
Reduction in available investment (£m; 2017/18 prices)						

Query 1.Gen-4						
Scenario 2: Parameter	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
CPI (%)						
Wedge to capital price inflation (%)						
Capital price inflation (%)						
Reduction in available investment (£m; 2017/18 prices)						

Query 1.Gen-4						
Scenario 3: Parameter	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
CPI (%)						
Wedge to capital price inflation (%)						
Capital price inflation (%)						
Reduction in available investment (£m; 2017/18 prices)						

1.Gen-5. Reference: Page 7, Exhibit 4 – ‘Comparison of different Investment Planning Scenarios’ (internal consistency)

Exhibit 4 on Page 7 of Item 1 shows the disaggregation of investment into its component parts:

- a. Tier 1a
- b. Tier 2 asset replacement
- c. Ring-fenced allowance
- d. Remaining Tier 2 investment (i.e. enhancement and growth)

There appears to be differences between Exhibit 4 and the financial models. For example, the exhibit shows asset replacement investment of £1.7 billion (2017/18 prices); however, the financial model shows asset replacement investment of £1.6 billion (Scenario 1 - 'Model' tab - Row 121, 2017/18 prices).

Please explain the source of each investment component and provide a reconciliation to the numbers provided in the financial models for each scenario.

1.Gen-6. Reference: Page 7, Exhibit 4 – ‘Comparison of different Investment Planning Scenarios’ (internal consistency)

Exhibit 4 on Page 7 of Item 1 shows the disaggregation of investment into its component parts:

- a. Tier 1a;
- b. Tier 2 asset replacement;
- c. Ring-fenced allowance; and
- d. Remaining Tier 2 investment (i.e. enhancement and growth).

There appears to be differences between Exhibit 4 and the data provided as part of the Item 3 submission for each scenario as set out in the Table 1.Gen-6 below. Please explain the differences between Exhibit 4 and Item 3.

Query 1.Gen-6				
Tier	Source	Scenario 1 (£ billion)	Scenario 2 (£ billion)	Scenario 3 (£ billion)
Tier 1a	Exhibit 4	1.3	0.9	1.2
	Item 3 - Row 12.5	1.2	0.9	1.1
	Difference	0.1	0.0	0.1
Tier 2 (Asset replacement)	Exhibit 4	1.7	1.7	1.2
	Item 3 - Row 12.10	1.8	1.8	1.3
	Difference	-0.1	-0.1	-0.1
Tier 2 (Enhancement & growth)	Exhibit 4	1.9 ¹	1.3	0.7
	Item 3 - Row 10.5 + 10.10	1.6	1.1	0.5
	Difference	0.3	0.2	0.2

1.Gen-7. Reference: Page 7, Exhibit 4 – ‘Comparison of different Investment Planning Scenarios’ (further clarification)

Exhibit 4 on page 7 of Item 1 shows Tier 1 repair and refurbishment of:

- £1.3 billion in Scenario 1
- £0.9 billion in Scenario 2
- £1.2 billion in Scenario 3

It also has Tier 2 replacement of:

- £1.7 billion in Scenarios 1 and 2
- £1.2 billion in Scenario 3

¹ Includes £0.1 billion for the ring-fenced allowance

Scenario 3 has the comment "Additional responsive work as there is lower replacement".

Please explain:

- the difference in Tier 1 repair and refurbishment investment in each scenario and the impact on levels of service and risk.
- whether the repair and refurbishment investment in Scenario 2 of £0.9 billion means that Scottish Water's initial split between asset repair and refurbishment and asset replacement was incorrect?
- the impact of the shortfall of asset repair and refurbishment investment in Scenario 2 on the asset replacement deficit over the 2021-27 regulatory control period.
- how the comment for scenario 3 that "additional responsive work as there is lower replacement" reconciles with Scottish Water having lower repair and refurbishment investment in Scenario 3 (£1.2 billion) compared to Scenario 1 (£1.3 billion).

1.Gen-8. Reference: Page 10, Exhibit 7 – ‘Tier 2 Enhancement expenditure reallocation between scenarios’ (further clarification)

Please confirm whether Exhibit 7 of Item 1 includes only enhancement commitments or enhancement and growth commitments?

1.Gen-9. Reference: Page 10, Exhibit 7 – ‘Tier 2 Enhancement expenditure reallocation between scenarios’ (internal consistency)

Filtering the spreadsheet "Item 2: Data return" to show only enhancement and growth investment, and filtering by column 18 to select projects that are either "Pre Committed" or "Pre Committed Named" provides total investment of £847m. Please provide a reconciliation to the £500m of "Other Commitments - pre gate 90" shown in Exhibit 7 of Item 1.

1.Gen-10. Reference: Page 12, Exhibit 8 (further clarification)

Exhibit 8 of Item 1 does not show the c.£370m shortfall between Tier 1 repair and refurbishment between Scenarios 1 and 2. Please explain:

- a. the implications of this shortfall on levels of service, risk and the asset replacement deficit over the 2021-27 regulatory control period
- b. whether Scottish Water needs to close this funding gap.

1.Gen-11. Reference: Pages 12 and 14, Exhibits 8 – ‘Levers to improve Scottish Water’s funding situation’ and 9 – ‘Initial assessment of levers considering feasibility, delivery timescale, revenue & investment generation, and wider acceptance’ (further clarification)

Please confirm that the scenario 2 and scenario 3 models as provided in Item 4 were used as the baseline for modelling the levers shown in Exhibits 8 & 9 of Item 1. For each lever, please provide the assumptions (modelling assumptions and/or high level assumptions where appropriate) in each year of the 2021-27 regulatory control period to allow for these numbers to be replicated.

In addition to providing the assumptions, please also provide more detailed explanations of how the investment gap closure for each of the levers was calculated. For example:

- a. How is the £50-100m calculated for the sale of Business Stream?

- b. How is the £20-25m calculated for the sale of renewable energy assets?
- c. How is the £20-25m calculated for the rationalisation/sale & leaseback of real estate?

1.Gen-12. Reference: Page 14, Exhibit 9 – ‘Initial assessment of levers considering feasibility, delivery timescale, revenue & investment generation, and wider acceptance’, footnote ii (further clarification)

The Final Determination expressed revenues in 2018/19 prices (using CPI of the preceding October as the inflation factor). Footnote ii of exhibit 9 in Item 1 suggests revenues are in 2017/18 price base. Please confirm the price base for revenues in Exhibit 9. If a 2017/18 price base was used, please provide the equivalent numbers in 2018/19 prices (using CPI of the preceding October as the inflation factor) to align with the Final Determination.

1.Gen-13. Reference: Page 17, Exhibit 11 – ‘Long-term forecasts for cumulative investable funds by scenario’ (further clarification)

Please provide the financial model used to generate Exhibit 11 of Item 1.

1.Gen-14. Reference: Page 18, Exhibit 12 – ‘Under Scenario 2 funding, continuing our current investment trajectory would lead us breach £200mn of cash by September 2024’ (further clarification)

Please provide the financial model used to generate Exhibit 12 of Item 1.

Item 2 – Data Return

The queries in this section relate to Item 2 – Data Return.

Overall Queries

2.Gen-1 Reference: Page 3 (further clarification)

Pages 48-49 of the guidance and definitions to the information request asked for "Scottish Water's current best estimate of the projects required for the remainder of this regulatory control period to meet or exceed the Ministerial objectives for the 2021-27 regulatory control period." Page 3 of the Commentary ("Item 2 data return commentary") explains that "Forecast assumptions for performance measures, investment planning and delivery and expenditure are based on our Investment Planning Scenario as of August 2021." Given that the request was submitted on 31 August 2022, please confirm whether the August 2021 investment planning scenario is the most up-to-date view.

2.Gen-2 Reference: Table 10, Lines 10.5 and 10.10 (further clarification)

Line 10.5 forecasts £0.42 billion growth investment (2017-18 prices) and line 10.10 forecasts £1.25 billion enhancement investment (2017-18 prices) between 2021 and 2027. This provides a total of £1.67 billion of enhancement and growth investment over the period. The Final Determination allowed for funding of £1.8 billion of enhancement and growth investment over the 2021-27 regulatory control period.

Please provide:

- a. an explanation of which scenario tables 10-13 relate to. For example, is it the Final Determination, Scenario 1, or a different Scenario?
- b. a reconciliation to the Final Determination and Scenario 1.

2.Gen-3 Reference: Page 3 (further clarification)

Page 3 of the Commentary ("Item 2 data return commentary") explains that "Forecast assumptions for performance measures, investment planning and delivery and expenditure are based on our Investment Planning Scenario as of August 2021. Financial forecasts are of the updated FD allowance of £4.9 billion (2017/18 prices)." Please explain whether the Scenario in the data tables and commentary is consistent with:

- a. Scenario 1 (Original FD Updated) as referenced in Page 3 of the document "Scottish Water SR21 Investment Planning Scenarios and Recovery Options"; or
- b. Scenario 1 which "aligns with the original Final determination (financing updated to reflect minor changes)" as referenced in Page 3 in the document "Item 2 Investment Planning Scenarios overview and explanation".

2.Gen-4 Reference: Tables 9-13 (further clarification)

Please explain which scenario tables 9-13 from "Item 2 Data return" relate to. For example, is it the Final Determination, is it Scenario 1 or is it a different Scenario?

Table specific queries

Table 1

2.1.1. Reference: Table 1, Lines 1.7, 1.10 and 1.27 (incomplete information)

With reference to Table 1, the letter from Scottish Water dated 31 May 2022 did not identify that the following line items would not be provided by the 31 August Submission date:

- a. the forecast score for the Overall Performance Assessment (OPA) measure for the 2015-21 regulatory period in 2022-23 (Line 1.7);
- b. The Developer Customer Experience Measure (dCEM) in 2022-23 (Line 1.10); and
- c. Funds Flow from Operations to net debt (Line 1.27) over the period 2021-22 to 2026-27

Please report these values.

2.1.2. Reference: Table 1, Line 1.7 (further clarification)

WICS's understanding that the difference between the OPA measure for the 2015-21 regulatory control period and Scottish Water's revised OPA for the 2021-27 regulatory control period relates to the following measures being excluded from the new OPA:

- a. Hosepipe restrictions;
- b. Security of Supply Index - absolute;
- c. Security of Supply Index - performance against target;
- d. Sewer flooding, properties at risk;
- e. Customer Contact combined; and
- f. Assessed Customer Service.

Please explain whether Scottish Water expects performance to deteriorate on these measures over the 2021-27 regulatory control period.

If Scottish Water does not expect performance to deteriorate, please explain why declared performance in 2021-22 of 394.7 would not form the minimum expectation for performance.

If Scottish Water expects performance to deteriorate, please identify the measures where Scottish Water expects performance to deteriorate and provide an explanation.

2.1.3. Reference: Table 1, Lines 1.13-18 (template change)

We note that the formulas in lines 1.13 to 1.18 have been overwritten with hard-coded values. Please explain why the formulas were overwritten and reinstate the original formulas.

2.1.4. Reference: Tables 1 and 6, Lines 1.13-18 (further clarification)

In Table 1, the hard-coded values in lines 1.13 to 1.18 appear to include the number of projects that passed the relevant gate before 1 April 2021. In Table 6, however, the total number of projects that have passed or are forecast to pass each gate covers the period from 1 April 2021 onwards.

Please explain why lines 1.13 to 1.18 also include projects that passed the relevant gate before 1 April 2021.

2.1.5. Reference: Page 5 (internal consistency)

Page 5 of the Commentary ("Item 2 Data return Commentary") explains that "A detailed summary of actual/forecast and baseline IPOD is contained within AR22 table G4b." We

note that the IPOD profile in G4b of the Annual Return and the IPOD profile in the Information Request submission do not match in 2021-22 (see table below).

Please explain this difference and update the tables as appropriate.

Query 2.1.5						
Baseline IPOD	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
IR22 1.19	322	571	690	713	713	713
AR22 G4b.40 Q4	332	571	690	713	713	713
<i>Difference</i>	-10	-	-	-	-	-

Table 2

2.2.1 Reference: Table 2, Columns 6, 30-35, 64-74 (incomplete information)

In Table 2, we note that several columns have been deleted without prior discussion or agreement. These are set out in table below.

Please explain why the columns were deleted and reinstate the columns.

Query 2.2.1
Column 6: Statutory / Non Statutory
Column 30: Gate 30 Date
Column 31: Gate 40 Date
Column 32: Gate 50 Date
Column 33: Gate 70 Date
Column 35: Gate 90 Date
Column 64: % Expenditure - Enhancement
Column 65: % Expenditure - Growth
Column 66: % Expenditure - Asset Replacement
Column 67: % Expenditure - Asset Repair and Refurbishment
Column 68: % Expenditure - Completion Investment
Column 69: % Expenditure - Construction costs
Column 70: % Expenditure - Risk allowance
Column 71: % Expenditure - Project overheads
Column 72: % Expenditure - Tier 2 expenditure
Column 73: Water %
Column 74: Wastewater %

2.2.2 Reference: Commentary page 8, Table 2, Column 9 (further clarification)

79% of projects provided do not provide an assigned Regulator or other body responsible for project sign-off in column 9. Page 8 of the Commentary ("Item 2 data return commentary") explains that "Although DWQR and SEPA do not generally sign off projects,

we have used this column to identify where the projects are appropriate to each quality regulator.”

Please explain how SEPA and DWQR receive assurance that the project need has been met in the absence of regulatory sign-off.

2.2.3 Reference: Commentary page 8, Table 2, Column 9 (incomplete information)

Page 8 of the Commentary ("Item 2 data return commentary") explains that "Although DWQR and SEPA do not generally sign off projects, we have used this column to identify where the projects are appropriate to each quality regulator." In Table 2, we note that for the 317 Completion projects provided (filtered by column 4), there are only 16 projects with an assigned regulator in column 9.

Please provide this information for the remaining Completion projects given that:

- a. regulatory sign-off was provided over the 2015-21 regulatory control period; and
- b. completion projects relate to projects that were expected to be delivered over the 2015-21 regulatory control period.

2.2.4 Reference: Page 12, Table 2, Column 35 (incomplete information)

No project has been assigned a Regulatory Sign-off date in relation to the initial baseline in column 35. Page 12 of the Commentary ("Item 2 data return commentary") explains that "we do not have a Regulatory Signoff Dates associated with projects on the Committed List."

Please explain why that is the case, particularly for SR15 Completion projects, and provide this information for the SR15 Completion projects.

2.2.5 Reference: Table 2, Column 60b (incomplete information)

Around 25% of the projects across all project categories have an RSO date provided in relation to actual / forecast performance in column 60b. However, there are 10 Completion projects (according to column 4 Primary Investment Category) which do not have a specified RSO date in column 60b (see table below).

Please explain why that is the case and provide this information.

Query 2.2.5	
Project Autocode	Project Title
402137	Post Project Water Quality Sampling and Reporting- SWW
402620	Dalmuir PFI
404003	SR15 ES - PSCD Bradan Trunk Main - Close Proximity Diversions
508124	Roberton WTW - Coag Control Instrumentation
509347	SSGE Peatlands Restoration North Lochs and Sandy Lochs
509644	DIR North Loch Calder Pro-active Works 2021
512310	INVERNES & NAIRN - Duntelchaig Hydrometry
514200	Baillieston NHS Car Park Extension
514369	Loch Glass 2021 Drought
050061	PV Project Vesting Profile Correction

2.2.6 Reference: Table 2, Columns 62-67 and 68-77 (incomplete information)

68% of the projects classed as Completion investment in column 4 (Primary investment category) do not have information provided in columns 62 - 67 and 68 - 77. Please provide this information for the remaining completion projects.

2.2.7 Reference: Table 2, Column 67a (incomplete information)

21% of projects classed as Completion according to column 4 (Primary Investment Category) do not have data provided in column 67a "Total Budgeted Expenditure for Completion Projects" (see table below). Please provide this information.

Query 2.2.7	
Project Autocode	Project Title
031851	Glencorse New WTW
045127	Distribution Water Quality Rehab - Afton RSZ
401835	S197 - UID - Springhill Road Roundabout
401663	S038 - UID - Rutherglen Road in Park (Richmond Park)
401814	SR15 ES - S176 UID 129 Neilston Road Paisley
401794	S156 UID Town Centre West No1 CSO Paisley Cart Walk West of Tannery Bridge Street Abbey Bridge
401792	S154 - UID Causeyside St CSO
402137	Post Project Water Quality Sampling and Reporting- SWW
402620	Dalmuir PFI
402755	S224 - 253 Byres Road CSO Glasgow
402924	SR15 ES - Stage 4 DOMS investigations in 31 zones
403107	QS3b AR - P015 UID Westbank Quadrant CSO at Depot Kelvingrove Park
403134	SR15 ES - Greenlaw Road Newton Mearns Internal and External Flooding
403126	SR15 ES - Bayhead WTW Upgrade
403128	SR15 ES - Yarrowfues WTW Main Out
403552	Argyle Street, Glasgow
403631	SR15 ES - Papa Stour WTW
403817	SR15 ES - Water resilience studies
403913	SR15 ES - E036 Rutherglen Stonelaw Rd-Buchanan Dr CSO
403880	QS3b AR - Forehill Distribution WQ Improvements
403971	SR15 ES - Kilmun, Lagganbhuie UNS SO
403938	Stromness UWWTW (Transfer from 400089)
404001	PSCD Glenhove to Dalmacoulter Rising Main - Close Proximity Diversions
500198	Kelso WWTW Odour Upgrade
500041	Improvement to Supply-Demand Balance - Lochinver WRZ
500032	Improvement to Supply-Demand Balance - North Hoy WRZ
500200	Drought Plans
500243	Glendye - DW5 Interventions
500225	Enhancement of Physical Security Vulnerable Point
500226	Badentinan - DW5 Interventions
500228	Balmore F - DW5 Interventions

Query 2.2.7	
Project Autocode	Project Title
500474	Dynamic Wastewater Treatment Control Prototype
500483	Energy Efficiency - Water
500846	Balmore A RSZ Cleaning
500862	Hoy Calder RSZ Cleaning
500867	North Lochs RSZ Cleaning
500815	Howe s Way Carstairs
500861	Glendevon _ Glenfarg RSZ Cleaning
500890	Turriff RSZ Cleaning
500891	Whalsay Shetland RSZ Cleaning
500907	Ullapool WOA SRs (Improving WQ Reliability in Network)
501194	Land Acquisition, Run off and Compensation Liabilities
501274	Afton Scottish Power OHL
501419	500799 - Sewer flooding Customer Risk Assessment
501634	Lochaline WTW - WQ Upgrade - Early Delivery Elements
501574	Greenock WTW
502099	PV Project Vesting Pump Stations
502100	PV Project Vesting SUDS
502098	PV Project Vesting Team and Small Works
502336	Environmental Studies - Development Costs
502204	Whitehillocks WTW - Causeywell SR
502338	Kinghorn Bathing Water - Catchment Network Improvements
502285	R&D - Innovation projects
502801	SR15 LRC3 - Daldowie WWTW Increase in Full Flow to Treatment
503492	PV Project Vesting - Pump Stations - South
503493	PV Project Vesting - Pump Stations - West
503494	PV Project Vesting - SUDS- South
503495	PV Project Vesting - SUDS - West
503496	PV Project Vesting - Pump Stations - North
503497	PV Project Vesting - SUDS - North
503498	PV Project Vesting - SUDS - East
503499	PV Project Vesting - Pump Stations - East
503542	Coursington WWTW Chemical Dosing
512309	INVERNESS & NAIRN - Duntelchaig Drought Plan
512310	INVERNES & NAIRN - Duntelchaig Hydrometry
514200	Baillieston NHS Car Park Extension
514369	Loch Glass 2021 Drought
050061	PV Project Vesting Profile Correction

2.2.8 Reference: Table 2, Column 11 (incomplete information)

No project has been assigned a Water Resource Zone (WRZ) in column 11. Page 18 of the guidance and definitions to the information request asked "For drinking water investment projects, enter the name of the water resource zone that the investment project relates

to." Page 8 of the Commentary ("Item 2 data return commentary") explains that this column "shows the name of the water resource zone where a project has either a Letter of Commitment, Enforcement Notice or Measures in the Interests of Safety (MIOS). To fully populate this information, for all projects where appropriate, will require detailed asset information." This, however, is not the case.

Please explain:

- a. why no data was provided;
- b. what is meant by the comment "will require detailed asset information"; and
- c. whether this is information that Scottish Water holds.

Please populate for the projects which have either a Letter of Commitment, Enforcement Notice or Measures in the Interests of Safety (MIOS) requirements, and also provide a timeframe for completing this information for the remaining projects.

2.2.9 Reference: Table 2, Column 12 (incomplete information)

No project has been assigned a water body affected in column 12. Page 18 of the guidance and definitions to the information request asked "For environmental projects, enter the name of the water body that the investment project relates to". Page 8 of the Commentary ("Item 2 data return commentary") explains that this column "shows the name of the water body affected where a project has either a Letter of Commitment, Enforcement Notice or Measures in the Interests of Safety (MIOS) requirements. To fully populate this information for all relevant projects we will require detailed asset information not currently available in the system". This, however, is not the case.

Please populate for the projects which have either a Letter of Commitment, Enforcement Notice or Measures in the Interests of Safety (MIOS) requirements, and also provide a timeframe for completing this information for the rest of the projects.

2.2.10 Reference: Table 2, Column 4 (incomplete information)

Page 13 of the Commentary ("Item 2 data return commentary") explains that "Projects without a ministerial objective are either Completion or RCC."

Table below shows the 68 projects that do not have a Ministerial Objective assigned and do not relate to these categories (according to column 4 Primary Investment Category). Please provide the Ministerial Objective that these projects relate to.

Query 2.2.10		
Project Autocode	Project Title	Primary Investment Category
008488	Disposals	Repair and Refurbishment
047196	SWS2 Early Start Costs	Replacement
050057	Supplier Rebates Finance - SR21 - 2021-22	Support
400088	CID Overheads for SR10-15	Repair and Refurbishment
400537	TS Financial Control indirect overhead	Support
401087	2010- 2015 Asset Disposals (Finance)	Repair and Refurbishment
403898	Mobilisation of Amey Black & Veatch (aBV) Wastewater Alliance	Repair and Refurbishment

Query 2.2.10		
Project Autocode	Project Title	Primary Investment Category
403884	Mobilisation of Caledonia Water Alliance	Replacement
500596	Cap Inv Specialist Services Non-Comm SR15 Overhead	Support
500597	Cap Inv Alliance Management SR15 Overhead	Support
500598	Cap Inv Asset Management Director SR15 Overhead	Support
500600	Cap Inv Commercial SR15 Overhead	Support
500601	Cap Inv Controller of Cap Inv SR15 Overhead	Support
500602	Cap Inv Managed Delivery SR15 Overhead	Support
500603	Cap Inv Portfolio Management SR15 Overhead	Support
500604	Cap Inv Procurement & Supply Chain SR15 Overhead	Support
500605	Cap Inv Specialist Services Commercial SR15 Overhead	Support
500606	WSS Cost Intelligence SR15 Overhead	Support
500607	WWSS WW Service Strategy SR15 Overhead	Support
500608	WWSS Flooding SR15 Overhead	Support
500609	WWSS Technical Support and Assurance SR15 Overhead	Support
500610	WWSS Risk & Lifecycle Planning SR15 Overhead	Support
500611	WW Service Strategy GM SR15 Overhead	Support
500612	WWSS Env Reg and Climate Change SR15 Overhead	Support
500613	WWSS Asset Intelligence SR15 Overhead	Support
500614	WSS Water Service Strategy SR15 Overhead	Support
500615	WSS Water Risk Lifecycle Planning SR15 Overhead	Support
500616	WSS Supply Demand Balance SR15 Overhead	Support
500617	WSS Reservoir Planning SR15 Overhead	Support
500618	WSS Public Health & Water Quality SR15 Overhead	Support
500619	WSS Investment Planning SR15 Overhead	Support
500620	CSD Customer Service SR15 Overhead	Support
500622	Workplace & Property Management SR15 Overhead	Support
500623	Water Service Strategy GM SR15 Overhead	Support
500624	Technology, Information & Business Change SR15 Overhead	Support
500625	SR15 Capital Overhead Programme	Support
500626	SCSP Strategic & Economic Regulation SR15 Overhead	Support
500629	SCSP Business Improvement SR15 Overhead	Support
500631	Financial Control SR15 Overhead	Support
500632	CSD Health & Safety SR15 Overhead	Support
500942	Mobilisation of ESD Non Infra Alliance	Replacement
502020	SR15 ESD Core Balancing Team Payment Line	Repair and Refurbishment
502639	SW Managed Delivery - Post-Project Land Liabilities	Replacement
503094	IR18 - 59034 - Legacy sludge requirement at Operational Sites	Enhanced
503100	ABV Incentivisation Actual	Support
503102	ESD Incentivisation Actual	Support

Query 2.2.10		
Project Autocode	Project Title	Primary Investment Category
503461	SR21 ES Water Programme	Support
503462	SR21 ES Waste Programme	Support
503463	SR21 ES PMO Programme	Support
503464	SR21 ES Portfolio Programme	Support
503518	INFRA -SR15 Development - Programme Overhead	Growth
503711	CWA - Post-Project Land Liabilities	Repair and Refurbishment
505631	S-WW-NI-100320-Philipshill WWTW-Cover legal costs for removal of persons illegally occupying SW land	Replacement
511522	SR21 Overhead Capital Investment	Support
511523	SR21 Overhead SCSP	Support
511524	SR21 Overhead CSD	Support
511525	SR21 Overhead Digital	Support
511526	SR21 Overhead Support	Support
511527	SR21 Overhead Allocation	Support
512135	SR21 Sale to Horizons	Replacement
513263	Financial Tier Alignment to CAF " Responsive Repairs	Repair and Refurbishment
513266	Financial Tier Alignment to CAF " Responsive Replace	Replacement
513267	Financial Tier Alignment to CAF " Planned Repair	Support
513268	Financial Tier Alignment to CAF " Planned Replace	Support
513269	Financial Tier Alignment to CAF " Enhancement	Support
513270	Financial Tier Alignment to CAF " Growth	Support
519960	WW R&ALP SR21 Y2 Time	Support
050059	Supplier Rebates Finance - SR21 - 2022-23	Support

2.2.11 Reference: Table 2, Columns 14-17 (incomplete information)

Around 60% of projects do not have a specified output in columns 14-17. We note that the document "Item 3 Investment Planning Scenarios overview and explanation" provides a disaggregation of outputs by Management Approach.

Please populate columns 14-17 to allow for a reconciliation between the projects in the Item 2 data tables and the outputs by management approach in the document "Item 3 Investment Planning Scenarios overview and explanation".

2.2.12 Reference: Table 2, Column 4 (further clarification)

There are 26 projects which are not classed as Completion in column 4 (Primary Investment Category) but have a non-zero completion investment value in column 61. These are set out in table below. Please explain why that is the case and update the tables as appropriate.

Query 2.2.12		
Project Autocode	Project Title	Completion Investment
046172	Distribution Water Quality Rehab - Kirbister Orkney RSZ	-£0.070

Query 2.2.12		
Project Autocode	Project Title	Completion Investment
050057	Supplier Rebates Finance - SR21 - 2021-22	-£1.532
401642	S009 - UID - Dalmarnock WwTP Inlet CSO	£0.046
401967	S209 - UID - Dalmarnock WWTW Storm Tank Overflow	£0.112
403146	SR15 ES - Amlaird WTW and Corsehouse WTW Strategic Main Out and Decommission	£0.044
403862	Tullich WTW Upgrade TR from 046838	£0.010
403936	Coylton WwTW (Transfer from 030397)	£0.001
403937	Neilston WwTW	-£0.072
404033	Tobermory (Craignure WQ) - Man Del Completion Project TR 045029	£0.005
403894	Gairloch WWTW - Low Carbon Treatment - SR15 Capital Maintenance	£0.034
403991	SR15 ES - Newmore WTW - WQ & Essential Related CM Upgrade	£1.731
404099	Skellyton (Larkhall) STW - Transfer project from 030881	-£0.001
500017	W473 - Conon Avenue	£0.455
500244	Bonnycraig WTW	£0.013
500245	Galashiels Manse Street WTW	£2.174
501115	Improving resilience of supplies - Howden	£0.001
501639	Telemetry Application Consolidation	-£0.028
502020	SR15 ESD Core Balancing Team Payment Line	-£0.202
502187	Enhancement of Water Treatment Works Security	-£0.072
503100	ABV Incentivisation Actual	£2.825
503102	ESD Incentivisation Actual	-£3.068
503235	Galashiels Manse Street Infra	£0.248
503489	SR15 Internal Sewer Flooding Alternative Solutions Phase 8	£0.002
503579	SR15 Internal Sewer Flooding Alternative Solutions Phase 9	-£0.013
503580	SR15 Internal Sewer Flooding Alternative Solutions Phase 10	£0.064
050059	Supplier Rebates Finance - SR21 - 2022-23	-£0.554

2.2.13 Reference: Table 2, Column 67a (further clarification)

Page 14 of the Commentary ("Item 2 data return commentary") explains that column 67a "gives the baseline budget for the SR15 Programme and is aligned with the values provided in last year's Annual Return and outperformance assessment."

Please provide references to the Annual Return lines and the outperformance assessment document.

2.2.14 Reference: Table 2, Columns 97-102 (incomplete information)

No project has the carbon impact information reported in columns 97-102. Page 16 of the Commentary ("Item 2 data return commentary") explains that Scottish Water's systems have the functionality to capture the information for some of the carbon impact columns (95, 96, 102).

Please populate these columns for the projects where information is available from Scottish Water's systems and provide the timeframe for populating the remaining columns.

2.2.15 Reference: Page 18 (further clarification)

Page 18 of the Commentary ("Item 2 data return commentary") explains that "Committed Exclusions" projects are "projects that are not on the Committed List Project/Programmes either because they are Tier1a/RCC or have no budget on the Committed List Programmes."

Please explain what is meant by 'no budget on the Committed List programmes'.

2.2.16 Reference: Table 2, Column 57 (incomplete information)

The Table below shows the projects that should but do not have a Start on Site forecast date in Column 57. Please provide this information.

Query 2.2.16	
Project Autocode	Project Title
504356DO_WW1_M16	S-WW-NI-161219-Haddington WWTW-Hydraulic Survey
504762DO_OM1_M2	N-W-NI-210120-Stornoway_WTW-FilterSurvey
504817DO_SN1_M18	N-WW-NI-230120-Nethy_Bridge-MH_Sewer
505048DO_OM6_M	Northmavine CWT Inspection
506243DO_SA6_M2	N-W-I-160420-Lochinver_WOA-Mains_Investigation
506409DO_SA4_M	E-W-I-300420-Mannofield WOA-maintaining supplies-45
507805DO_HS1_M1	Repairs to Loch Eck Tilting Weir
509610DO_WW1_M11	S-WW-NI-041120-Kelso WWTW-Install Inlet Auto Sampler
514973DO_WW1_M3	N-WW-NI-240821_Carrbridge_STW_MD RAS_SAS Project enabling works
514982DO_WW1_M16	N-WW-NI-240821_Nairn_STW_UV Compressors

2.2.17 Reference: Table 2, Column 57 (incomplete information)

The Table below shows the projects that should but do not have a Gate 30 forecast date in Column 57. Please provide this information.

Query 2.2.17	
Project Autocode	Project Title
As403090C	QS3b AR - Kaim WTW
403605C	SR15 ES Clunas WTW and Treatment Trial - Legacy Sludge
403321DO_FR2_F	SR15 ES - Craigneuk Avenue, Airdrie Internal and External Flooding
500299DO_FR2_F	E117 - Brown Street Armadale

2.2.18 Reference: Table 2, Column 13 (further clarification)

There are no projects in column 13 "Ministerial objective (Primary purpose)" categorised as "Circular Economy" or "Flooding and Surface Water Management".

Please explain why that is the case and update the tables as appropriate.

Table 3

2.3.1 Reference: Table 3 (incomplete information)

With reference to Table 3, we note that several blocks of lines have been deleted without prior discussion or agreement. Please reinstate these sections and populate them with the appropriate data.

These are:

- a. Asset maintenance;
- b. Circular Economy;
- c. Flooding and Surface Water Management; and
- d. PFI Funded Projects.

2.3.2 Reference: Table 3 (template change)

In Table 3, the input cells have been populated with formulas which provide the information on a cumulative basis, and the calculation cell formulas have also been amended.

Please explain why the formulas were updated, reinstate the original formulas and complete the table on a year-by-year basis as per the guidance and definitions to the information request (pages 48-49).

2.3.3 Reference: Page 18 (further clarification)

Page 18 of the Commentary ("Item 2 data return commentary") explains that "In order to provide a full list of outputs as shown on Table 2, the Pre-Committed List columns show both projects that are pre-Gate 90 and those that are excluded from the Committed List either because they are categorised as Tier1a or because they do not have a budget within the Committed List Programmes." It does not appear that Pre Committed List projects are included in Table as none of them have any outputs assigned in Table 2.

Please explain whether this is the case and, if not, why these are not included given the statement in the Commentary.

2.3.4 Reference: Table 3, Lines 3.009, 3.012, 3.020, 3.030, 3.112, and 3.116 (incomplete information)

Lines 3.009, 3.012, 3.020, 3.030, 3.112, and 3.116 do not have any outputs reported. Please explain why that is the case and populate these lines.

Table 4

2.4.1 Reference: Table 4 (template change)

In Table 4, the input cells have been populated with formulas which provide the information on a cumulative basis, and the calculation cell formulas have also been updated.

Please explain why the formulas were updated, reinstate the original formulas and complete the table on a year-by-year basis as per the guidance and definitions to the information request (pages 51-52).

2.4.2 Reference: Table 4, Line 4.37 (further clarification)

Page 20 of the Commentary ("Item 2 data return commentary") explains that line 4.37 "SR10 projects remaining (Q&S3b)" is consistent with lines G2.44 "Q&SIIIa projects remaining" and G2.45 "Q&SIIIb projects remaining" from the Annual Return 2021 (AR21). We note that line

4.37 is also consistent with line G2b.37 "SR10 projects remaining (Q&S3b)" from the Annual Return 2022 (AR22). However, in both AR21 and in AR22 there is some SR10 completion investment reported in tables G1 (lines G1.25 "Total Completion Expenditure" and G1.37 "SR10 Completion" respectively).

Please explain whether there are SR10 completion projects outstanding and, if so, how this is captured in the Information request submission. Please update the tables as appropriate.

2.4.3 Reference; Table 4 (incomplete information)

Pages 51-52 of the guidance and definitions to the information request asked for Table 4 to be populated with "the number of outputs delivered/forecast to be delivered ... for completion investment projects for the relevant year." Page 20 of the Commentary ("Item 2 data return commentary") explains "Table 4. SR10 and SR15 Outputs shows the baseline for the Planned and Delayed SR15 Completion programme ... The baseline is the position reported at the end of March 21."

Please restate the numbers in the table to provide the actual and forecast to date.

Table 5

2.5.1 Reference: Table 5 (incomplete information)

In Table 5, we note that several blocks of lines have been removed from the data template. Please reinstate these sections and populate them with the appropriate data. These are:

- a. Asset maintenance;
- b. Circular Economy;
- c. Flooding and Surface Water Management; and
- d. PFI Funded Projects.

Table 6

2.6.1 Reference: Table 6 (further clarification)

We note that Scottish Water have added an extra section called "Long Term Water Sector Vision". Please explain why the lines in that section are not included in the Totals in lines 6.153 to 6.164 and update the tables as appropriate.

Table 7

2.7.1 Reference: Page 25 (further clarification)

Page 25 of the Commentary ("Item 2 data return commentary") explains that "we have only forecast our net operational carbon footprint...and do not have a separate gross forecast. We are not able to forecast the proportion of the renewable electricity that we generate that is used on site or exported." It is not clear why a separate gross forecast is not available. It is also not clear how Scottish Water has forecast the net operational carbon footprint if it is unable to forecast the inputs (gross emissions and electricity exported) used to calculate the net operational emissions.

Please provide:

- a. an estimate for gross operational emissions in Line 7.1.

- b. an explanation of how the forecast for net operational emissions is derived in Line 7.3.

2.7.2 Reference: Table 7, Line 7.6 (incomplete information)

Please populate line 7.6 "Percentage of 2006/07 baseline (gross)".

2.7.3 Reference: Page 27 (further clarification)

Page 27 of the Commentary ("Item 2 data return commentary") explains that "we are developing our investment emissions pathway is under development and will have an initial view in Autumn 2022".

Please provide an overview of the work to date and populate these lines based on this initial view.

2.7.4 Reference: Table 7, Lines 7.10 and 7.11 (further clarification)

Annual electricity usage (regulatory operational usage) reported in line 7.10 is higher than annual electricity usage (Scottish Water total) in line 7.11. This appears counter-intuitive given that Line 7.11 includes the core regulated business.

Please provide:

- a. an explanation of how Lines 7.10 and 7.11 are consistent; and
- b. a reconciliation between Lines 7.10 and 7.11.

Please also update the table as appropriate.

2.7.5 Reference: Page 27 (further clarification)

Page 27 of the Commentary ("Item 2 data return commentary") explains that the "figures reported for electricity usage and generation for FY21-22 are taken from recorded, metered data (a very small proportion has been estimated by our supplier in the absence of actuals)".

Please provide:

- a. the proportion of electricity usage that has been estimated; and
- b. an explanation of how this was estimated by the supplier.

2.7.6 Reference: Table 7, Line 7.11 (internal consistency)

Scottish Water total electricity usage for 2021-22 is reported as 485GWh in line 7.11. In page 68 of Scottish Water's Annual Report and Accounts for 2021-22, gross energy consumption under Streamlined Energy and Carbon Reporting is reported as 569GWh.

Please provide a reconciliation between the total electricity usage in Line 7.11 and the gross energy consumption in Page 68 of the Annual Report and Accounts for 2021-22.

Please also update the table as appropriate.

2.7.7 Reference: Table 7, Line 7.12 (internal consistency)

Scottish Water's own renewable energy generation for 2021-22 is reported as 55GWh in line 7.12. Page 62 of Scottish Water's Annual Report and Accounts for 2021-22 annual

report explains that "a total of 45GWh of renewable electricity on-site was generated again this year."

Please provide a reconciliation between the renewable energy generation in Line 7.12 and the renewable energy generated on-site in Page 62 of the Annual Report and Accounts for 2021-22. Please also update the table as appropriate.

Table 8

2.8.1 Reference: Table 8 (incomplete information)

Page 3 of the guidance and definitions to the information request explained that the tables covered "the information required to understand how Scottish Water will manage costs and revenues to deliver the required investment during the remainder of the 2021-27 regulatory control period", including "Scottish Water's current best estimate of the forecast expenditure, and funding required, to deliver these objectives".

Page 29 of the Commentary ("Item 2 data return commentary") explains that "with three exceptions the data source for all lines entered on this sheet is the Final Determination financial model." This means that a number of the lines contain numbers which are known to be incorrect for at least the first year (and in some cases the first two years):

- 8.1 October CPI preceding year for 2021-22 and 2022-23;
- 8.3 Real price change (K factor) - households for 2021-22 and 2022-23;
- 8.4 Real price change (K factor) - wholesale (non-household) for 2021-22 and 2022-23;
- 8.5 Household growth;
- 8.6 Non-household growth;
- 8.12 Household revenue in the year for 2020-21 and 2021-22;
- 8.17 Wholesale revenue in the year for 2020-21 and 2021-22;
- 8.18 Other revenue for 2021-22;
- 8.19 Infrastructure charges income for 2021-22;
- 8.24 Net new borrowing and;
- 8.27 Closing cash balance for 2020-21 and 2021-22.

The table below shows the differences between the assumptions for the Final Determination and the reported actuals.

Please explain why the guidance and definitions to the information request was not followed and update the table.

Query 2.8.1				
Line item	Source	2020-21	2021-22	2022-23
October CPI preceding year (%)	Item 2, Table 8	1.5%	0.7%	2.0%
	Actual figure	1.5%	0.7%	4.2%
Real price change (K factor) – households (%)	Item 2, Table 8		2.0%	2.0%
	Actual figure		1.8%	0.0%
Real price change (K factor) - wholesale (non-household) (%)	Item 2, Table 8		2.0%	2.0%
	Actual figure		1.8%	0.0%

Query 2.8.1				
Line item	Source	2020-21	2021-22	2022-23
Household revenue in the year (£m; projected outturn prices)	Item 2, Table 8	920.0	939.7	986.1
	Actual figure	920.9	939.3	
Wholesale revenue in the year (£m; projected outturn prices)	Item 2, Table 8	340.0	351.9	368.8
	Actual figure	332.8	333.5	
Other revenue (£m; projected outturn prices)	Item 2, Table 8		22.0	23.0
	Actual figure		12.5	
Infrastructure charges income (£m; projected outturn prices)	Item 2, Table 8		18.0	18.0
	Actual figure		19.0	
Net new borrowing (£m; projected outturn prices)	Item 2, Table 8		185.0	175.0
	Actual figure		235.2	
Closing cash balance (£m; projected outturn prices)	Item 2, Table 8	138.0	123.0 ²	108.0
	Actual figure ³	570.4 ⁴	657.1 ⁵	

Table 9

2.9.1 Reference: Table 9 (incomplete information)

Page 3 of the guidance and definitions to the information request explained that the tables covered "the information required to understand how Scottish Water will manage costs and revenues to deliver the required investment during the remainder of the 2021-27 regulatory control period", including "Scottish Water's current best estimate of the forecast expenditure, and funding required, to deliver these objectives".

Page 31 of the Commentary ("Item 2 data return commentary") notes that "With one exception the data source for all lines entered on this sheet is the Final Determination financial model."

Please explain why the guidance and definitions to the information request was not followed.

2.9.2 Reference: Table 9, Line 9.21 (internal consistency)

Page 31 of the Commentary ("Item 2 data return commentary") states that "With one exception the data source for all lines entered on this sheet is the Final Determination financial model. The one exception is operating costs", however, 'Net new borrowing' in Line 9.21 does not align with the FD but is instead similar to the borrowing profile of Scenario 1 (FD updated). This is shown in the Table 2.9.2 below.

Please explain how lines 9.24-9.28 relating to interest were calculated.

² Assuming all of the completion investment is delivered

³ Net of completion

⁴ £428.7m excluding Business Stream group and Horizons group

⁵ £515.9m excluding Business Stream group and Horizons group

Query 2.9.2							
Line item	Source	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Net new borrowing	Item 2, Table 9 - Row 9.21	185.0	175.0	176.0	176.0	177.0	177.0
Annual borrowing	FD model, 'Control Sheet' - Row 36	180.0	170.0	170.0	170.0	170.0	170.0
Annual borrowing	Scenario 1 model, 'Control Sheet' - Row 36	185.2	175.2	175.8	176.2	176.6	177.1

Table 10

2.10.1 Reference: Tables 10 and 12, Lines 10.27 and 12.18 (internal consistency)

Line 10.27 reports completion investment (post-efficiency) in outturn prices of £169m. Line 12.18 reports completion investment (Asset Replacement only) of £75m. This provides a total for completion investment of £244m in outturn prices. The financial models provided as Item 4 of the information request assume completion investment of £298m in outturn prices. We also note that page 34 of the Commentary ("Item 2 data return commentary") refers to completion investment of £290.7m in outturn prices.

Please reconcile:

- the £244m total of lines 10.27 and 12.18;
- the £298m total in the financial models; and
- the £290.7 total referred to in page 34 of the commentary.

Please also update the table as appropriate.

Table 11

2.11.1 Reference: Table 11, Line 11.8 (further clarification)

In Line 11.8, Tier 2 investment for flooding and surface water management is reported as negative for 21/22, both for 'confirmed in committed list' and 'best estimate'.

Please explain how investment can be negative. If this is erroneous, please provide the corrected values.

2.11.2 Reference: Page 36 (further clarification)

Page 36 of the Commentary states that "Line 11.26 is calculated from the spend in the year multiplied by the total percentages of columns: 44 G1.39 - Completion Programme - SR15 Completion – Growth", however, there is not a line 11.26 in this table.

Please confirm the line that this comment refers to.

2.11.3 Reference: Table 11, Line 11.18 (incomplete information)

In Line 11.18, the 'best estimate' column has not been populated. Please provide these estimates.

Table 13

2.13.1 Reference: Table 13, Lines 13.025, 13.043, 13.055, 13.056 (further clarification)

The following lines contain a negative 'best estimate' for investment in at least one year:

- 13.025
- 13.043
- 13.055
- 13.056

For each of these lines, please explain how investment can be negative. If this is erroneous, please provide the corrected values.

2.13.2 Reference: Table 12 and 13, Lines 12.13 and 13.134 (internal consistency)

The "Latest forecast expenditure for Tier 2 replacement" in line 13.134 does not reconcile with line 12.13 "Asset replacement investment post-efficiency (projected outturn prices)".

Please explain the difference by providing a reconciliation between these lines and update the tables as appropriate.

Query 2.13.2						
Line	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
13.134 Latest forecast expenditure for Tier 2 replacement (Best estimate)	217.51	334.37	364.81	379.18	413.95	332.68
12.13 Asset replacement investment post-efficiency (projected outturn prices)	217.51	334.44	364.87	379.25	414.02	332.75
Difference	0.00	-0.07	-0.07	-0.07	-0.07	-0.07

Table 14

2.14.1 Reference: Table 14 (incomplete information)

Page 3 of the guidance and definitions to the information request explained that the tables covered "the information required to understand how Scottish Water will manage costs and revenues to deliver the required investment during the remainder of the 2021-27 regulatory period", including "Scottish Water's current best estimate of the forecast expenditure, and funding required, to deliver these objectives".

Page 40 of the Commentary ("Item 2 data return commentary") explains that "The data source for all lines entered on this sheet is the Final Determination financial model." This means that the table contains numbers which are known to be incorrect for at least the first year (and in some cases the first two years):

- 14.1 October CPI preceding year for 2022-23
- 14.3 Cost inflation (RPI until 2021 and CPI from 2021/22; financial year average) for 2020-21 and 2021-22

Please explain why the guidance and definitions to the information request was not followed and update the table for the known actuals.

Query 2.14.1						
Line item	Source	2019-20	2020-21	2021-22	2022-23	2023-24
Price inflation (CPI Oct previous year)	IR22 - Row 14.1	2.4%	1.5%	0.7%	2.0%	2.0%
	Actual	2.4%	1.5%	0.7%	4.2%	-
Cost inflation (RPI until 2021, CPI thereafter; FY average)	IR22 - Row 14.3	2.6%	1.6%	2.0%	2.0%	2.0%
	Actual	2.6%	1.2%	4.0%	-	-

2.14.2 Reference: Table 14, Line 14.5 (further clarification)

Please explain how the capital price inflation assumption in line 14.5 was derived.

Item 3 – Investment Planning Scenarios

The queries in this section relate to Item 3 – Investment Planning Scenarios.

3.MA.1 Reference: Item 3 Investment Planning Scenario commentary (further clarification)

Throughout the whole Item 3 Commentary ("Item 3 Investment Planning Scenario commentary"), unit costs implied by the investment allocation and outputs within the Management Approaches are different across the three scenarios provided (IPS FD aligned, IPS Plausible High, IPS Plausible Low) for the outputs listed in the table below.

Please explain these differences for each Management Approach:

- FD: Original FD updated ;
- PH: Plausible high (Scenario 2);
- PL: Plausible low (Scenario 3).

Query 3.MA.1						
MA	Output name	Category	Unit	FD	PH	PL
MA003	Number of sites with wastewater pipe bridge interventions	Value	£m	19	19	11
		Output	No.	18	18	8
		Unit rate	£m/No.	1.055556	1.055556	1.375
		Difference to FD Unit rate	%	0.0%	0.0%	30.3%
MA005	Number of unsatisfactory intermittent discharges (UID) improved or removed	Value	£m	149	101	14
		Output	No.	88	58	4
		Unit rate	£m/No.	1.693182	1.741379	3.5
		Difference to FD Unit rate	%	0.0%	2.8%	106.7%
MA006	Number of WTW's with capacity restored	Value	£m	11	11	2
		Output	No.	1	1	0
		Unit rate	£m/No.	11	11	#DIV/0!
		Difference to FD Unit rate	%	0.0%	0.0%	#DIV/0!
MA006	Number of WTW sites made compliant with standards	Value	£m	221	145	25
		Output	No.	6	6	0
		Unit rate	£m/No.	36.83333	24.16667	#DIV/0!
		Difference to FD Unit rate	%	0.0%	-34.4%	#DIV/0!
MA006	Number of WTW sites with auto-shutdown risk control interventions	Value	£m	54	46	2
		Output	No.	30	30	0
		Unit rate	£m/No.	1.8	1.533333	#DIV/0!
		Difference to FD Unit rate	%	0.0%	-14.8%	#DIV/0!
MA006	Number of WTW with increased capacity	Value	£m	21	17	15
		Output	No.	1	1	1
		Unit rate	£m/No.	21	17	15
		Difference to FD Unit rate	%	0.0%	-19.0%	-28.6%
MA011		Value	£m	43	43	19

Query 3.MA.1						
MA	Output name	Category	Unit	FD	PH	PL
	Number of WWTW Motor Control Centre interventions	Output	No.	75	75	29
		Unit rate	£m/No.	0.573333	0.573333	0.655172
		Difference to FD Unit rate	%	0.0%	0.0%	14.3%
MA012	Length of wastewater pumping main interventions	Value	£m	24	24	16
		Output	meters	12204	12204	7050
		Unit rate	£m/meters	0.001967	0.001967	0.00227
		Difference to FD Unit rate	%	0.0%	0.0%	15.4%
MA012	Number of air valves interventions at wastewater pumping mains	Value	£m	4	4	3
		Output	No.	388	388	265
		Unit rate	£m/No.	0.010309	0.010309	0.011321
		Difference to FD Unit rate	%	0.0%	0.0%	9.8%
MA013	Number of wastewater SCADA interventions	Value	£m	26	26	11
		Output	No.	16	16	5
		Unit rate	£m/No.	1.625	1.625	2.2
		Difference to FD Unit rate	%	0.0%	0.0%	35.4%
MA020	Number of properties removed from external flooding at risk register	Value	£m	42	36	5
		Output	No.	40	41	4
		Unit rate	£m/No.	1.05	0.878049	1.25
		Difference to FD Unit rate	%	0.0%	-16.4%	19.0%
MA022	Number of SCADA, HMI, PLC asset interventions	Value	£m	66	50	36
		Output	No.	55	66	24
		Unit rate	£m/No.	1.2	0.757576	1.5
		Difference to FD Unit rate	%	0.0%	-36.9%	25.0%
MA023	Number of sites with sewage pumping station interventions	Value	£m	90	71	67
		Output	No.	1428	1272	488
		Unit rate	£m/No.	0.063025	0.055818	0.137295
		Difference to FD Unit rate	%	0.0%	-11.4%	117.8%
MA025	Length of raw water mains interventions	Value	£m	12	12	12
		Output	meters	36	331	36
		Unit rate	£m/meters	0.333333	0.036254	0.333333
		Difference to FD Unit rate	%	0.0%	-89.1%	0.0%
MA026	No. of interventions to support growth projects	Value	£m	138	64	50
		Output	No.	76	21	22
		Unit rate	£m/No.	1.815789	3.047619	2.272727
		Difference to FD Unit rate	%	0.0%	67.8%	25.2%

Query 3.MA.1						
MA	Output name	Category	Unit	FD	PH	PL
MA027	Reduction in energy usage	Value	£m	21	9	9
		Output	GwH / annum	1	1	1
		Unit rate	£m/GwH / annum	21	9	9
		Difference to FD Unit rate	%	0.0%	-57.1%	-57.1%
MA028	Number of peatland catchment assessments	Value	£m	4	4	2
		Output	No.	20	20	20
		Unit rate	£m/No.	0.2	0.2	0.1
		Difference to FD Unit rate	%	0.0%	0.0%	-50.0%
MA033	Number of WTW membranes replaced	Value	£m	53	36	51
		Output	No.	16	108	10
		Unit rate	£m/No.	3.3125	0.333333	5.1
		Difference to FD Unit rate	%	0.0%	-89.9%	54.0%
MA037	Number of treated water storage . asset interventions	Value	£m	118	85	65
		Output	No.	230	222	117
		Unit rate	£m/No.	0.513043	0.382883	0.555556
		Difference to FD Unit rate	%	0.0%	-25.4%	8.3%
MA037	Number of treated water storage bypass interventions	Value	£m	18	10	2
		Output	No.	180	102	23
		Unit rate	£m/No.	0.1	0.098039	0.086957
		Difference to FD Unit rate	%	0.0%	-2.0%	-13.0%
MA042	Number of WWTW primary treatment asset interventions	Value	£m	25	25	16
		Output	No.	3000	3000	1600
		Unit rate	£m/No.	0.008333	0.008333	0.01
		Difference to FD Unit rate	%	0.0%	0.0%	20.0%
MA044	Number of wastewater telemetry interventions	Value	£m	21	21	21
		Output	No.	3863	3863	2348
		Unit rate	£m/No.	0.005436	0.005436	0.008944
		Difference to FD Unit rate	%	0.0%	0.0%	64.5%
MA044	Number of water sites with telemetry interventions	Value	£m	8	8	8
		Output	No.	1103	1103	1024
		Unit rate	£m/No.	0.007253	0.007253	0.007813
		Difference to FD Unit rate	%	0.0%	0.0%	7.7%
MA046	Number of WTW chemical storage and dosing interventions	Value	£m	46	38	46
		Output	No.	457	1581	457
		Unit rate	£m/No.	0.100656	0.024035	0.100656

Query 3.MA.1						
MA	Output name	Category	Unit	FD	PH	PL
		Difference to FD Unit rate	%	0.0%	-76.1%	0.0%
MA058	Number of raw water pump interventions	Value	£m	14	14	30
		Output	No.	321	321	1244
		Unit rate	£m/No.	0.043614	0.043614	0.024116
		Difference to FD Unit rate	%	0.0%	0.0%	-44.7%
MA058	Number of treated water pump interventions	Value	£m	44	44	44
		Output	No.	1114	2503	1576
		Unit rate	£m/No.	0.039497	0.017579	0.027919
		Difference to FD Unit rate	%	0.0%	-55.5%	-29.3%
MA060	Number of strategic network valve interventions	Value	£m	3	3	3
		Output	No.	3000	3000	600
		Unit rate	£m/No.	0.001	0.001	0.005
		Difference to FD Unit rate	%	0.0%	0.0%	400.0%
MA062	Number of storm tank interventions	Value	£m	16	16	8
		Output	No.	88	88	37
		Unit rate	£m/No.	0.181818	0.181818	0.216216
		Difference to FD Unit rate	%	0.0%	0.0%	18.9%
MA077	Number of Industrial Emissions Directive compliance action plans	Value	£m	1	9	1
		Output	No.	9	0	0
		Unit rate	£m/No.	0.111111	#DIV/0!	#DIV/0!
		Difference to FD Unit rate	%	0.0%	#DIV/0!	#DIV/0!
MA082	Number of water sites with Motor Control Centre interventions	Value	£m	27	27	15
		Output	No.	68	68	34
		Unit rate	£m/No.	0.397059	0.397059	0.441176
		Difference to FD Unit rate	%	0.0%	0.0%	11.1%
MA084	Number of studies complete	Value	£m	3	3	1
		Output	No.	1	1	1
		Unit rate	£m/No.	3	3	1
		Difference to FD Unit rate	%	0.0%	0.0%	-66.7%
MA084	Number of WWTW continuous discharges improved or removed	Value	£m	94	58	5
		Output	No.	43	27	3
		Unit rate	£m/No.	2.186047	2.148148	1.666667
		Difference to FD Unit rate	%	0.0%	-1.7%	-23.8%
MA085	Number of WTW sites with Legacy Sludge Issues resolved	Value	£m	28	12	5
		Output	No.	6	5	2
		Unit rate	£m/No.	4.666667	2.4	2.5

Query 3.MA.1						
MA	Output name	Category	Unit	FD	PH	PL
		Difference to FD Unit rate	%	0.0%	-48.6%	-46.4%
MA087	Number of WTW's with capacity restored	Value	£m	2	2	1
		Output	No.	1	1	0
		Unit rate	£m/No.	2	2	#DIV/0!
		Difference to FD Unit rate	%	0.0%	0.0%	#DIV/0!
MA089	Number of sites with water security enhancements	Value	£m	5	1	3
		Output	No.	79	21	44
		Unit rate	£m/No.	0.063291	0.047619	0.068182
		Difference to FD Unit rate	%	0.0%	-24.8%	7.7%
MA094	Number of Filtration and disinfection asset interventions	Value	£m	92	68	68
		Output	No.	1133	2834	1547
		Unit rate	£m/No.	0.0812	0.023994	0.043956
		Difference to FD Unit rate	%	0.0%	-70.5%	-45.9%
MA100	Number of WTW sites made compliant with standards	Value	£m	9	9	1
		Output	No.	109	109	9
		Unit rate	£m/No.	0.082569	0.082569	0.111111
		Difference to FD Unit rate	%	0.0%	0.0%	34.6%
MA101	GWhr of renewable energy generation	Value	£m	52	52	6
		Output	GwH / annum	50	50	5
		Unit rate	£m/GwH / annum	1.04	1.04	1.2
		Difference to FD Unit rate	%	0.0%	0.0%	15.4%
MA102	Number of demonstrators / catchment trials deployed	Value	£m	2	2	2
		Output	No.	8	8	0
		Unit rate	£m/No.	0.25	0.25	#DIV/0!
		Difference to FD Unit rate	%	0.0%	0.0%	#DIV/0!
MA107	Number of catchments with intelligent network technology	Value	£m	26	10	2
		Output	No.	3	3	3
		Unit rate	£m/No.	8.666667	3.333333	0.666667
		Difference to FD Unit rate	%	0.0%	-61.5%	-92.3%
MA107	Number of Event Duration Monitors (EDM) deployed	Value	£m	5	5	3
		Output	No.	1000	0	0
		Unit rate	£m/No.	0.005	#DIV/0!	#DIV/0!
		Difference to FD Unit rate	%	0.0%	#DIV/0!	#DIV/0!

3.MA.2 Reference: MA001 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach 001 (MA001) in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.1			
MA001	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	295	123	282
Scenario 2: Plausible High	110	123	105
Scenario 3: Plausible Low	108	118	103

Query 3.MA.1			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-58%	-4%
Scenario 2: Plausible High		12%	-4%
Scenario 3: Plausible Low		10%	-4%

3.MA.3 Reference: MA002 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA002 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.13			
MA002	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	33	28	32
Scenario 2: Plausible High	33	28	32
Scenario 3: Plausible Low	33	28	32

Query 3.MA.13			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-14%	-4%
Scenario 2: Plausible High		-14%	-4%
Scenario 3: Plausible Low		-14%	-4%

3.MA.4 Reference: MA004 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA003 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.14			
MA003	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	19	20	18
Scenario 2: Plausible High	19	20	18
Scenario 3: Plausible Low	11	20	10

Query 3.MA.14			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		6%	-7%
Scenario 2: Plausible High		6%	-7%
Scenario 3: Plausible Low		83%	-8%

3.MA.5 Reference: MA004 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA004 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.15			
MA004	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	98	107	94
Scenario 2: Plausible High	98	107	94
Scenario 3: Plausible Low	98	107	94

Query 3.MA.15			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		9%	-4%
Scenario 2: Plausible High		9%	-4%
Scenario 3: Plausible Low		9%	-4%

3.MA.6 Reference: MA005 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA006 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.16			
MA005	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	149	64	135
Scenario 2: Plausible High	101	64	90
Scenario 3: Plausible Low	14	17	7

Query 3.MA.16			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-57%	-10%
Scenario 2: Plausible High		-37%	-11%
Scenario 3: Plausible Low		23%	-50%

3.MA.7 Reference: MA006 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA006 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.17			
MA006	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	370	283	316
Scenario 2: Plausible High	282	283	224
Scenario 3: Plausible Low	67	86	61

Query 3.MA.17			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-23%	-15%
Scenario 2: Plausible High		0%	-20%
Scenario 3: Plausible Low		28%	-9%

3.MA.8 Reference: MA011 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA011 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.18			
MA011	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	50	55	48
Scenario 2: Plausible High	50	55	48
Scenario 3: Plausible Low	26	55	25

Query 3.MA.18			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-5%
Scenario 2: Plausible High		10%	-5%
Scenario 3: Plausible Low		111%	-4%

3.MA.9 Reference: MA012 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA012 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.19			
MA012	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	28	31	27
Scenario 2: Plausible High	28	31	27
Scenario 3: Plausible Low	19	31	18

Query 3.MA.19			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-4%
Scenario 2: Plausible High		10%	-4%
Scenario 3: Plausible Low		62%	-5%

3.MA.10 Reference: MA013 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA013 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.110			
MA013	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	26	29	25
Scenario 2: Plausible High	26	29	25
Scenario 3: Plausible Low	11	29	10

Query 3.MA.110			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		11%	-3%
Scenario 2: Plausible High		11%	-3%
Scenario 3: Plausible Low		163%	-8%

3.MA.11 Reference: MA014 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA014 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.111			
MA014	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	121	124	116
Scenario 2: Plausible High	121	124	116
Scenario 3: Plausible Low	121	124	116

Query 3.MA.111			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		3%	-4%
Scenario 2: Plausible High		3%	-4%
Scenario 3: Plausible Low		3%	-4%

3.MA.12 Reference: MA015 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA015 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.112			
MA015	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	211	120	201
Scenario 2: Plausible High	209	120	199
Scenario 3: Plausible Low	211	120	201

Query 3.MA.112			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-43%	-5%
Scenario 2: Plausible High		-43%	-5%
Scenario 3: Plausible Low		-43%	-5%

3.MA.13 Reference: MA016 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA016 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.113			
MA016	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	37	37	35
Scenario 2: Plausible High	30	37	28
Scenario 3: Plausible Low	29	31	27

Query 3.MA.113			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		1%	-5%
Scenario 2: Plausible High		25%	-6%
Scenario 3: Plausible Low		7%	-7%

3.MA.14 Reference: MA017 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA017 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.114			
MA017	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	77	76	74
Scenario 2: Plausible High	77	76	74
Scenario 3: Plausible Low	38	76	36

Query 3.MA.115			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-1%	-5%
Scenario 2: Plausible High		-1%	-5%
Scenario 3: Plausible Low		100%	-5%

3.MA.15 Reference: MA018 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA018 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.115			
MA018	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	54	56	51
Scenario 2: Plausible High	51	56	49
Scenario 3: Plausible Low	54	56	51

Query 3.MA.115			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		4%	-6%
Scenario 2: Plausible High		10%	-4%
Scenario 3: Plausible Low		4%	-6%

3.MA.16 Reference: MA020 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA020 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.116			
MA020	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	179	192	169
Scenario 2: Plausible High	153	121	144
Scenario 3: Plausible Low	71	93	65

Query 3.MA.116			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		7%	-6%
Scenario 2: Plausible High		-21%	-6%
Scenario 3: Plausible Low		31%	-8%

3.MA.17 Reference: MA021 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA021 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.117			
MA021	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	14	16	14
Scenario 2: Plausible High	14	16	14
Scenario 3: Plausible Low	14	16	14

Query 3.MA.117			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		12%	-2%
Scenario 2: Plausible High		12%	-2%
Scenario 3: Plausible Low		12%	-2%

3.MA.18 Reference: MA022 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA022 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.118			
MA022	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	66	73	63
Scenario 2: Plausible High	50	73	48
Scenario 3: Plausible Low	36	73	34

Query 3.MA.118			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-5%
Scenario 2: Plausible High		45%	-4%
Scenario 3: Plausible Low		101%	-4%

3.MA.19 Reference: MA023 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA023 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.119			
MA023	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	90	157	86
Scenario 2: Plausible High	71	157	67
Scenario 3: Plausible Low	67	157	64

Query 3.MA.119			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		75%	-4%
Scenario 2: Plausible High		122%	-5%
Scenario 3: Plausible Low		135%	-5%

3.MA.20 Reference: MA024 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA024 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.120			
MA024	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	27	30	26
Scenario 2: Plausible High	27	30	26
Scenario 3: Plausible Low	22	30	21

Query 3.MA.120			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-5%
Scenario 2: Plausible High		10%	-5%
Scenario 3: Plausible Low		35%	-7%

3.MA.21 Reference: MA025 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA025 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.121			
MA025	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	106	88	100
Scenario 2: Plausible High	105	88	99
Scenario 3: Plausible Low	105	88	100

Query 3.MA.121			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-17%	-6%
Scenario 2: Plausible High		-16%	-6%
Scenario 3: Plausible Low		-16%	-5%

3.MA.22 Reference: MA026 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA026 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.122			
MA026	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	210	274	200
Scenario 2: Plausible High	136	254	130
Scenario 3: Plausible Low	83	252	78

Query 3.MA.122			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		31%	-5%
Scenario 2: Plausible High		87%	-5%
Scenario 3: Plausible Low		204%	-6%

3.MA.23 Reference: MA027 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA027 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.123			
MA027	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	21	61	20
Scenario 2: Plausible High	9	61	8
Scenario 3: Plausible Low	9	7	8

Query 3.MA.123			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		192%	-4%
Scenario 2: Plausible High		582%	-9%
Scenario 3: Plausible Low		-27%	-9%

3.MA.24 Reference: MA028 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA028 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.124			
MA028	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	4	5	4
Scenario 2: Plausible High	4	5	4
Scenario 3: Plausible Low	2	5	2

Query 3.MA.124			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		18%	7%
Scenario 2: Plausible High		18%	-4%
Scenario 3: Plausible Low		136%	1%

3.MA.25 Reference: MA029 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA029 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.125			
MA029	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	26	30	25
Scenario 2: Plausible High	25	30	24
Scenario 3: Plausible Low	25	30	24

Query 3.MA.125			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		14%	-4%
Scenario 2: Plausible High		19%	-3%
Scenario 3: Plausible Low		19%	-3%

3.MA.26 Reference: MA032 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA032 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.126			
MA032	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	105	97	100
Scenario 2: Plausible High	105	97	100
Scenario 3: Plausible Low	105	97	100

Query 3.MA.126			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-8%	-5%
Scenario 2: Plausible High		-8%	-5%
Scenario 3: Plausible Low		-8%	-5%

3.MA.27 Reference: MA033 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA033 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.127			
MA033	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	85	102	81
Scenario 2: Plausible High	68	102	65
Scenario 3: Plausible Low	83	102	80

Query 3.MA.127			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		20%	-4%
Scenario 2: Plausible High		49%	-5%
Scenario 3: Plausible Low		22%	-4%

3.MA.28 Reference: MA034 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA034 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.128			
MA034	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	17	20	17
Scenario 2: Plausible High	17	20	17
Scenario 3: Plausible Low	17	20	17

Query 3.MA.128			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		17%	-3%
Scenario 2: Plausible High		17%	-3%
Scenario 3: Plausible Low		17%	-3%

3.MA.29 Reference: MA035 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA035 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.129			
MA035	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	14	15	13
Scenario 2: Plausible High	14	15	13
Scenario 3: Plausible Low	6	15	6

Query 3.MA.129			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		8%	-6%
Scenario 2: Plausible High		8%	-6%
Scenario 3: Plausible Low		152%	-6%

3.MA.30 Reference: MA036 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA036 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.130			
MA036	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	16	18	16
Scenario 2: Plausible High	16	18	16
Scenario 3: Plausible Low	16	18	16

Query 3.MA.130			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		12%	-3%
Scenario 2: Plausible High		12%	-3%
Scenario 3: Plausible Low		12%	-3%

3.MA.31 Reference: MA037 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA037 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.131			
MA037	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	136	177	163
Scenario 2: Plausible High	95	177	122
Scenario 3: Plausible Low	67	166	98

Query 3.MA.131			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		30%	20%
Scenario 2: Plausible High		87%	29%
Scenario 3: Plausible Low		148%	46%

3.MA.32 Reference: MA039 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA039 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.132			
MA039	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	14	18	13
Scenario 2: Plausible High	13	18	13
Scenario 3: Plausible Low	14	18	13

Query 3.MA.132			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		27%	-8%
Scenario 2: Plausible High		37%	-2%
Scenario 3: Plausible Low		27%	-8%

3.MA.33 Reference: MA041 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA041 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.133			
MA041	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	38	9	35
Scenario 2: Plausible High	20	9	17
Scenario 3: Plausible Low	13	3	10

Query 3.MA.133			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-77%	-7%
Scenario 2: Plausible High		-57%	-16%
Scenario 3: Plausible Low		-80%	-22%

3.MA.34 Reference: MA042 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA042 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.134			
MA042	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	25	32	24
Scenario 2: Plausible High	25	32	24
Scenario 3: Plausible Low	16	32	15

Query 3.MA.134			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		26%	-5%
Scenario 2: Plausible High		26%	-5%
Scenario 3: Plausible Low		97%	-5%

3.MA.35 Reference: MA043 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA043 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.135			
MA043	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	112	123	107
Scenario 2: Plausible High	112	123	107
Scenario 3: Plausible Low	93	123	88

Query 3.MA.135			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-4%
Scenario 2: Plausible High		10%	-4%
Scenario 3: Plausible Low		32%	-5%

3.MA.36 Reference: MA044 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA044 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.136			
MA044	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	29	40	27
Scenario 2: Plausible High	29	40	27
Scenario 3: Plausible Low	29	40	20

Query 3.MA.136			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		39%	-5%
Scenario 2: Plausible High		39%	-5%
Scenario 3: Plausible Low		39%	-31%

3.MA.37 Reference: MA046 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA046 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.137			
MA046	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	83	113	80
Scenario 2: Plausible High	75	113	72
Scenario 3: Plausible Low	83	113	80

Query 3.MA.137			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		36%	-4%
Scenario 2: Plausible High		51%	-4%
Scenario 3: Plausible Low		36%	-4%

3.MA.38 Reference: MA048 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA048 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.138			
MA048	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	14	12	10
Scenario 2: Plausible High	10	12	7
Scenario 3: Plausible Low	9	6	6

Query 3.MA.138			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-15%	-26%
Scenario 2: Plausible High		19%	-34%
Scenario 3: Plausible Low		-36%	-35%

3.MA.39 Reference: MA049 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA049 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.139			
MA049	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	6	6	6
Scenario 2: Plausible High	6	6	6
Scenario 3: Plausible Low	6	6	6

Query 3.MA.139			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		8%	-6%
Scenario 2: Plausible High		8%	-6%
Scenario 3: Plausible Low		8%	-6%

3.MA.40 Reference: MA052 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA052 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.140			
MA052	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	33	36	31
Scenario 2: Plausible High	33	36	31
Scenario 3: Plausible Low	17	36	16

Query 3.MA.140			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-5%
Scenario 2: Plausible High		10%	-5%
Scenario 3: Plausible Low		113%	-4%

3.MA.41 Reference: MA053 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA053 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.141			
MA053	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	5	5	4
Scenario 2: Plausible High	5	5	4
Scenario 3: Plausible Low	5	5	4

Query 3.MA.141			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		0%	-14%
Scenario 2: Plausible High		0%	-14%
Scenario 3: Plausible Low		0%	-14%

3.MA.42 Reference: MA054 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA054 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.142			
MA054	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	23	25	22
Scenario 2: Plausible High	23	25	22
Scenario 3: Plausible Low	22	24	21

Query 3.MA.142			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		9%	-5%
Scenario 2: Plausible High		9%	-5%
Scenario 3: Plausible Low		9%	-5%

3.MA.43 Reference: MA056 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA056 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.143			
MA056	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	5	6	5
Scenario 2: Plausible High	5	6	5
Scenario 3: Plausible Low	5	6	5

Query 3.MA.143			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		20%	4%
Scenario 2: Plausible High		20%	4%
Scenario 3: Plausible Low		20%	4%

3.MA.44 Reference: MA057 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA057 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.144			
MA057	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	118	95	112
Scenario 2: Plausible High	70	95	67
Scenario 3: Plausible Low	118	95	112

Query 3.MA.144			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-20%	-5%
Scenario 2: Plausible High		35%	-4%
Scenario 3: Plausible Low		-20%	-5%

3.MA.45 Reference: MA058 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA058 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.145			
MA058	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	58	64	55
Scenario 2: Plausible High	58	64	55
Scenario 3: Plausible Low	74	64	70

Query 3.MA.145			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-5%
Scenario 2: Plausible High		10%	-5%
Scenario 3: Plausible Low		-14%	-5%

3.MA.46 Reference: MA060 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA060 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.146			
MA060	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	3	16	3
Scenario 2: Plausible High	3	16	3
Scenario 3: Plausible Low	3	16	3

Query 3.MA.146			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		434%	-12%
Scenario 2: Plausible High		434%	-12%
Scenario 3: Plausible Low		434%	-12%

3.MA.47 Reference: MA062 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA062 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.147			
MA062	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	21	23	20
Scenario 2: Plausible High	21	23	21
Scenario 3: Plausible Low	13	23	13

Query 3.MA.147			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		9%	-2%
Scenario 2: Plausible High		9%	-2%
Scenario 3: Plausible Low		77%	-2%

3.MA.48 Reference: MA063 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA063 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.148			
MA063	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	6	5	3
Scenario 2: Plausible High	6	5	3
Scenario 3: Plausible Low	6	3	3

Query 3.MA.148			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-23%	-51%
Scenario 2: Plausible High		-23%	-51%
Scenario 3: Plausible Low		-45%	-51%

3.MA.49 Reference: MA065 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA065 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.149			
MA065	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	47	22	45
Scenario 2: Plausible High	47	22	45
Scenario 3: Plausible Low	47	22	45

Query 3.MA.149			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-54%	-5%
Scenario 2: Plausible High		-54%	-5%
Scenario 3: Plausible Low		-54%	-5%

3.MA.50 Reference: MA066 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA066 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.150			
MA066	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	212	186	202
Scenario 2: Plausible High	212	186	202
Scenario 3: Plausible Low	164	186	156

Query 3.MA.150			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-12%	-5%
Scenario 2: Plausible High		-12%	-5%
Scenario 3: Plausible Low		13%	-5%

3.MA.51 Reference: MA068 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA068 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.151			
MA068	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	74	63	70
Scenario 2: Plausible High	77	63	74
Scenario 3: Plausible Low	74	63	70

Query 3.MA.151			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-15%	-5%
Scenario 2: Plausible High		-19%	-4%
Scenario 3: Plausible Low		-15%	-5%

3.MA.52 Reference: MA070 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA070 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.152			
MA070	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	1	1	1
Scenario 2: Plausible High	1	1	1
Scenario 3: Plausible Low	1	0	1

Query 3.MA.152			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		33%	16%
Scenario 2: Plausible High		33%	16%
Scenario 3: Plausible Low		-87%	16%

3.MA.53 Reference: MA071 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA071 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.153			
MA071	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	78	85	74
Scenario 2: Plausible High	70	85	66
Scenario 3: Plausible Low	62	85	59

Query 3.MA.153			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		9%	-5%
Scenario 2: Plausible High		21%	-5%
Scenario 3: Plausible Low		37%	-5%

3.MA.54 Reference: MA073 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA073 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.154			
MA073	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	33	43	31
Scenario 2: Plausible High	31	43	29
Scenario 3: Plausible Low	33	43	31

Query 3.MA.154			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		29%	-6%
Scenario 2: Plausible High		37%	-5%
Scenario 3: Plausible Low		29%	-6%

3.MA.55 Reference: MA074 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA074 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.155			
MA074	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	2	2	2
Scenario 2: Plausible High	2	2	2
Scenario 3: Plausible Low	2	2	2

Query 3.MA.155			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		8%	10%
Scenario 2: Plausible High		8%	10%
Scenario 3: Plausible Low		8%	10%

3.MA.56 Reference: MA076 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA076 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.156			
MA076	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	4	5	4
Scenario 2: Plausible High	4	5	4
Scenario 3: Plausible Low	4	5	3

Query 3.MA.156			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		13%	-6%
Scenario 2: Plausible High		13%	-6%
Scenario 3: Plausible Low		13%	-13%

3.MA.57 Reference: MA077 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA077 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.157			
MA077	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	17	25	15
Scenario 2: Plausible High	34	25	15
Scenario 3: Plausible Low	18	4	9

Query 3.MA.157			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		46%	-9%
Scenario 2: Plausible High		-27%	-57%
Scenario 3: Plausible Low		-79%	-52%

3.MA.58 Reference: MA080 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA080 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.158			
MA080	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	6	7	6
Scenario 2: Plausible High	6	7	6
Scenario 3: Plausible Low	6	7	6

Query 3.MA.158			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		18%	3%
Scenario 2: Plausible High		18%	3%
Scenario 3: Plausible Low		18%	3%

3.MA.59 Reference: MA081 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA081 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.159			
MA081	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	17	11	16
Scenario 2: Plausible High	17	11	16
Scenario 3: Plausible Low	17	11	16

Query 3.MA.159			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-36%	-5%
Scenario 2: Plausible High		-36%	-5%
Scenario 3: Plausible Low		-36%	-5%

3.MA.60 Reference: MA082 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA082 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.160			
MA082	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	27	43	26
Scenario 2: Plausible High	27	43	26
Scenario 3: Plausible Low	15	43	15

Query 3.MA.160			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		60%	-4%
Scenario 2: Plausible High		60%	-4%
Scenario 3: Plausible Low		189%	-3%

3.MA.61 Reference: MA084 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA084 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.161			
MA084	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	105	22	81
Scenario 2: Plausible High	69	14	51
Scenario 3: Plausible Low	14	0	3

Query 3.MA.161			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-79%	-23%
Scenario 2: Plausible High		-80%	-27%
Scenario 3: Plausible Low		-98%	-77%

3.MA.62 Reference: MA085 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA085 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.162			
MA085	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	29	5	24
Scenario 2: Plausible High	13	5	11
Scenario 3: Plausible Low	6	5	5

Query 3.MA.162			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-81%	-16%
Scenario 2: Plausible High		-58%	-13%
Scenario 3: Plausible Low		-12%	-9%

3.MA.63 Reference: MA087 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA087 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.163			
MA087	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	37	24	25
Scenario 2: Plausible High	24	14	15
Scenario 3: Plausible Low	13	14	7

Query 3.MA.163			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-36%	-32%
Scenario 2: Plausible High		-44%	-36%
Scenario 3: Plausible Low		4%	-43%

3.MA.64 Reference: MA089 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA089 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.164			
MA089	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	12	14	12
Scenario 2: Plausible High	8	14	8
Scenario 3: Plausible Low	10	14	10

Query 3.MA.164			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		13%	-2%
Scenario 2: Plausible High		70%	1%
Scenario 3: Plausible Low		36%	-4%

3.MA.65 Reference: MA091 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA091 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.165			
MA091	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	38	26	36
Scenario 2: Plausible High	38	26	36
Scenario 3: Plausible Low	38	26	36

Query 3.MA.165			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-33%	-5%
Scenario 2: Plausible High		-33%	-5%
Scenario 3: Plausible Low		-33%	-5%

3.MA.66 Reference: MA092 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA092 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.166			
MA092	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	7	9	8
Scenario 2: Plausible High	7	8	8
Scenario 3: Plausible Low	7	8	7

Query 3.MA.166			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		24%	8%
Scenario 2: Plausible High		17%	8%
Scenario 3: Plausible Low		17%	3%

3.MA.67 Reference: MA093 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA093 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.167			
MA093	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	16	75	15
Scenario 2: Plausible High	16	75	15
Scenario 3: Plausible Low	16	75	15

Query 3.MA.167			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		369%	-6%
Scenario 2: Plausible High		369%	-6%
Scenario 3: Plausible Low		369%	-6%

3.MA.68 Reference: MA094 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA094 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.168			
MA094	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	93	48	88
Scenario 2: Plausible High	69	48	65
Scenario 3: Plausible Low	69	48	65

Query 3.MA.168			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-48%	-6%
Scenario 2: Plausible High		-30%	-5%
Scenario 3: Plausible Low		-30%	-5%

3.MA.69 Reference: MA095 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA095 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.169			
MA095	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	8	4	8
Scenario 2: Plausible High	8	4	8
Scenario 3: Plausible Low	8	4	8

Query 3.MA.169			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-53%	-2%
Scenario 2: Plausible High		-53%	-2%
Scenario 3: Plausible Low		-53%	-2%

3.MA.70 Reference: MA096 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA096 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.170			
MA096	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	49	53	45
Scenario 2: Plausible High	48	53	45
Scenario 3: Plausible Low	47	53	44

Query 3.MA.170			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		8%	-8%
Scenario 2: Plausible High		10%	-6%
Scenario 3: Plausible Low		12%	-6%

3.MA.71 Reference: MA098 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA098 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.171			
MA098	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	6	6	5
Scenario 2: Plausible High	6	6	5
Scenario 3: Plausible Low	5	6	5

Query 3.MA.171			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		5%	-9%
Scenario 2: Plausible High		5%	-9%
Scenario 3: Plausible Low		26%	0%

3.MA.72 Reference: MA099 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'

- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA099 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.172			
MA099	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	11	1	10
Scenario 2: Plausible High	11	1	10
Scenario 3: Plausible Low	11	1	10

Query 3.MA.172			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-91%	-10%
Scenario 2: Plausible High		-91%	-10%
Scenario 3: Plausible Low		-91%	-10%

3.MA.73 Reference: MA100 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA100 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.173			
MA100	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	9	10	9
Scenario 2: Plausible High	9	10	9
Scenario 3: Plausible Low	1	1	1

Query 3.MA.173			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		10%	-5%
Scenario 2: Plausible High		10%	-5%
Scenario 3: Plausible Low		-39%	8%

3.MA.74 Reference: MA101 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA101 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.174			
MA101	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	52	Not in itemised list	Not in itemised list
Scenario 2: Plausible High	52	Not in itemised list	Not in itemised list
Scenario 3: Plausible Low	6	Not in itemised list	Not in itemised list

Query 3.MA.174			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-	-
Scenario 2: Plausible High		-	-
Scenario 3: Plausible Low		-	-

3.MA.75 Reference: MA102 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA102 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.175			
MA102	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	3	3	3
Scenario 2: Plausible High	3	3	3
Scenario 3: Plausible Low	2	0	2

Query 3.MA.175			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		11%	2%
Scenario 2: Plausible High		11%	2%
Scenario 3: Plausible Low		-96%	-13%

3.MA.76 Reference: MA103 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA103 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.176			
MA103	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	1	1	1
Scenario 2: Plausible High	1	1	1
Scenario 3: Plausible Low	1	Not in itemised list	1

Query 3.MA.176			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-1%	-14%
Scenario 2: Plausible High		-1%	-14%
Scenario 3: Plausible Low		-	-14%

3.MA.77 Reference: MA104 (internal consistency)

We note the differences in reported investment in the following three sources:

- 'Item 3 Investment Planning Scenario commentary'
- 'Item 2 Data return'
- 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12'

The tables below show the reported investment from each source for Management Approach MA104 in expenditure (£m; 2017/18 prices) and percentage terms respectively. Please explain the differences between the three sources.

Query 3.MA.177			
MA104	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD	239	36	27
Scenario 2: Plausible High	215	36	27
Scenario 3: Plausible Low	198	36	26

Query 3.MA.177			
Percentage difference compared to Item 3 Commentary	Item 3 Commentary	Item 2 spreadsheet	Item 3 IPS spreadsheet
Scenario 1: FD		-85%	-89%
Scenario 2: Plausible High		-83%	-87%
Scenario 3: Plausible Low		-82%	-87%

3.MA.78 Reference: MA0 (incomplete information)

We note that there is missing investment data in itemised lists in 'Item 2 Data return' and 'Item 3 (FD aligned / Plausible high / Plausible low) scenario 2021_22_P12' for five management approaches:

- MA106
- Bio resource
- MA107
- PFI
- PIA1

Please provide the information and explain if it differs to investment reported in 'Item 3 Investment Planning Scenario commentary'.

Table specific queries

Table 1

3.1.1 Reference: Table 1, Lines 1.1-1.11 (further clarification)

Please provide estimates and accompanying commentary for the performance measures in lines 1.1 to 1.11 under 'Scenario 2 - Plausible High' and 'Scenario 3 - Plausible Low' as set out in Page 3 in the document "Scottish Water SR21 Investment Planning Scenarios and Recovery Options".

Table 3

3.3.1 Reference: Page 4 (incomplete information)

We note that in the three Investment Planning Scenarios the following lines have no output description provided and the number of outputs reported is zero:

- a. FD aligned scenario: lines 3.001, 3.002, 3.003, 3.009, 3.014, 3.022, 3.023, 3.024, 3.025, 3.027, 3.089;
- b. Plausible High scenario: lines 3.001, 3.002, 3.003, 3.009, 3.014, 3.021, 3.022, 3.023, 3.024, 3.026, 3.088; and
- c. Plausible Low scenario: lines 3.001, 3.002, 3.003, 3.008, 3.011, 3.018, 3.019, 3.020, 3.021, 3.023, 3.083.

Page 4 of the Commentary ("Item 2 data return commentary") explains that "Outputs [are] provided where known or forecast for each scenario (1,2,3). This is our current view based on average unit rates and will only be finalized once the inspections, studies, development work has been completed."

Please explain what this comment means and provide timescales for completing these lines.

3.3.2 Reference: Table 3 (internal consistency)

This query relates to all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low). We note that the Output Description categories differ from those in Item 2 in that they have the categories missing from Table 3 of Item 2 (Asset maintenance, Circular Economy, Flooding and Surface Water Management, PFI Funded Projects) as well as an additional category "Long Term Water Sector Vision".

Please explain why this is the case and update the tables as appropriate.

Table 10

3.10.1 Reference: Table 10, Line 10.5 (further clarification)

Line 10.5 in Item 3 FD-aligned scenario forecasts £0.31 billion growth investment (2017-18 prices) and line 10.10 forecasts £1.24 billion enhancement investment (2017-18 prices) between 2021 and 2027. This provides a total of £1.55 billion of enhancement and growth investment over the period. The Final Determination allowed for funding of £1.8 billion of enhancement and growth investment over the 2021-27 regulatory control period.

Please provide reconciliation to the Final Determination and update the tables as appropriate.

Table 11

3.11.1 Reference: Table 11, Line 11.18 (incomplete information)

This query relates to all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low). In Line 11.18, the 'best estimate' column has not been populated. Please provide these estimates.

Table 12

3.12.1 Reference: Table 12, Line 12.22 (incomplete information)

This query relates to all three Investment Planning Scenario spreadsheets (FD aligned, Plausible High, and Plausible Low). Please populate line 12.22 ('Capital contributions (Projected outturn prices)').

Table 13

3.13.1 Reference: Table 13, Line 13.134 (internal consistency)

This query relates to Plausible Low Investment Planning Scenario spreadsheet. The "Latest forecast expenditure for Tier 2 replacement" in line 13.134 does not reconcile with line 12.13 "Asset replacement investment post-efficiency (projected outturn prices)". Please explain the difference by providing a reconciliation between these lines and update the tables as appropriate.

Query 3.13.12.13.2						
Line	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
13.134 Latest forecast expenditure for Tier 2 replacement (Best estimate)	254.81	279.02	292.97	298.83	304.81	310.90
12.13 Asset replacement investment post-efficiency (projected outturn prices)	254.99	279.21	293.17	299.04	305.02	311.12
Difference	-0.18	-0.19	-0.20	-0.21	-0.21	-0.21

Table 14

3.14.1 Reference: Table 14, Line 14.1 (incomplete information)

We note that line 14.1 "October CPI of the preceding year" is not provided in any of the Item 3 scenario spreadsheets for the years from 2023/24 onwards. Please provide the inflation forecast for these years.

Item 4 – Financial Models

The queries in this section relate to Item 4 – Financial Models.

Financial Model – high scenario

4.PH.1 Reference: Financial Model – high scenario (further clarification)

We are unable to reconcile the investment output line of the 'WICS info request' tab with the other rows of the same tab. See the table below for a summary of the calculation along with the discrepancy in each year. Please explain the difference between the investment calculated in the table and the investment output of the model.

Query 4.PH.1								
Parameter (£m; outturn)		'WICS info request tab' line reference	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Modelled number	Investment (Tier 2 + Tier1a)	Row 27	652	766	781	891	975	1,009
Calculated number	Total revenue	Row 6	1,285	1,338	1,406	1,476	1,550	1,628
	Responsive R&R	Row 16	152	168	190	205	226	246
	Total Tier 1 costs (including Tier 1a)	Row 19	893	929	1,024	1,064	1,091	1,123
	Change in cash (not including completion)	Row 40 <i>(Yearly delta not including completion)</i>	208	47	-10	-67	-84	-102
	Borrowing	Row 58	235	201	170	170	170	120
	ICI	Row 61	19	21	24	25	25	25
	Grants & contributions	Row 64	10	9	11	11	11	11
	Calculated investment (Tier 2 + Tier 1a)	Calculated	601	761	787	891	975	1,009
Difference	Difference between PH model number vs. calculated number	Calculated	-50.8	-5.1	5.7	0.0	0.0	0.0

4.PH.2 Reference: Financial Model – high scenario, rows 84, 91 and 98 (further clarification)

We note that the calculation in row 91 is different to rows 84 & 98. Row 91 multiplies only the first year of investment by each year's cumulative capital inflation adjustment. Please explain the basis of the calculations in rows 84, 91 & 98.

Financial Model – low scenario

4.PL.1 Reference: Financial Model – low scenario (further clarification)

We are unable to reconcile the investment output line of the 'WICS info request' tab with the other rows of the same tab. See the table below for a summary of the calculation along with the discrepancy in each year. Please explain the difference between the investment calculated in the table and the investment output of the model.

Query 4.PL.14.PH.1								
Parameter (£m; outturn)		'WICS info request tab' line reference	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Modelled number	Investment (Tier 2 + Tier1a)	Row 27 (+£6.6m in 2022/23 due to tax adjustment)	652	773	660	741	735	658
Calculated number	Total revenue	Row 6	1,285	1,338	1,352	1,392	1,434	1,477
	Responsive R&R	Row 16	152	195	328	340	349	344
	Total Tier 1 costs (including Tier 1a)	Row 19	893	942	1,223	1,313	1,379	1,423
	Change in cash (not including completion)	Row 42 (<i>annual delta not including completion</i>)	208	55	-2	-114	-124	-101
	Borrowing	Row 58 (adjusted to outturn prices)	235	201	170	170	170	120
	ICI	Row 60	19	21	25	26	27	28
	Grants & contributions	Row 63	10	9	11	11	11	11
	Calculated investment (Tier 2 + Tier 1a)	Calculated	601	768	665	741	735	658
Difference	Difference between PH model number vs. calculated number	Calculated	-50.8	-5.1	5.7	0.0	0.0	0.0

4.PL.2 Reference: Financial Model – low scenario, rows 18 and 30 (further clarification)

Please explain the adjustment made to tax and investment in row 18 and row 30 of the 'WICS info request' tab.

We note that £6.6 million is added to the total investment in the year 2022/23 and is removed from tax in the same year. Please explain what this adjustment is for, and why the adjustment has not been made in other rows including the total investment excluding completion in row 27 or Tier 2 investment in row 38.

4.PL.3 Reference: Financial Model – low scenario, rows 69-85 (further clarification)

Please explain the calculations in rows 69-85 of the 'WICS info request' tab for Scenario 3 (plausible low). For example:

- a. Why is a Tier 1a investment profile different to that of the model hardcoded in row 69?
- b. What is the source of the alternative Tier 1a profile in row 69? Scenario 1, 2, 3 or otherwise? See Table 4.PL.3 below.
- c. What is the purpose of rows 70-73, and why is the first year in row 70 hardcoded?
- d. Why is an alternative operating cost profile hardcoded in row 75 and what is the source of this profile? See the table below.
- e. What is the purpose of rows 76 & 77?
- f. In row 83, what does the adjustment of £287 million relate to, and what is the source of this figure? Why is this figure divided equally between the six years of the regulatory control period?
- g. What is the purpose of the total in row 85, and why is it different to the total investment that was modelled?

Please explain the purpose of these calculations, and whether they impact any rows other than the calculation of the capital inflation adjustment? If not, please explain why these calculations impact only the capital inflation adjustment?

Query 4.PL.3						
Tier 1a (£m; 2017/18 prices)	2021- 22	2022- 23	2023- 24	2024- 25	2025- 26	2026- 27
FD model	168.3	166.6	165.0	163.3	161.7	160.1
Scenario 1	217.1	215.0	212.8	210.7	208.6	206.5
Scenario 2	136.5	135.4	140.9	150.3	163.8	175.5
Scenario 3	136.5	155.8	234.8	233.0	231.0	222.3
Row 69 'FD updated Tier 1a'	217.3	215.2	213.0	210.9	208.8	206.7

Query 4.PL.33						
Operating costs (£m; 2017/18 prices)	2021- 22	2022- 23	2023- 24	2024- 25	2025- 26	2026- 27
FD model	437.0	441.3	445.6	450.0	454.4	458.8
Scenario 1	383.5	387.2	391.0	394.9	398.7	402.6
Scenario 2	349.2	304.9	345.7	345.9	338.7	331.9
Scenario 3	349.2	300.1	354.8	356.0	352.0	350.5

Row 75 'FD updated operating costs'	350.2	346.6	343.2	339.8	336.4	333.0
-------------------------------------	-------	-------	-------	-------	-------	-------