STRATEGIC REVIEW OF CHARGES 2027-2033: GUIDANCE AND DEFINITIONS TO THE 2027-28 DELIVERY PLAN DOCUMENT AND TABLES

Version 1

12 November 2026

WICS Economic regulation for Scotland's water

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EDITION CHANGES

Edition		Description of Change
1	November 2026	Publication of 2027-28 Delivery Plan tables guidance document.
2		
3		
4		

1. Introduction

The key objective of the SRC27 Final Determination relating to performance monitoring is to balance the flexibility for Scottish Water to respond to changing circumstances with a clear, accountable and transparent framework for delivery.

One of the critical elements of the monitoring framework is the Delivery Plan. It comprises two complementary components: the Delivery Plan document and the Delivery Plan tables. The Delivery Plan document provides the narrative explanation of Scottish Water's strategy, assumptions, risks, progress and proposed changes.

The data tables sit alongside the main Delivery Plan document and set out the performance targets, activities, asset information, expenditure and investment delivery information that regulators and stakeholders will use to check whether Scottish Water is meeting its commitments. The Delivery Plan tables cover the following areas:

Table 1: Delivery Plan data tables

Delivery Plan Table	Area
1	Outcomes
2	Enhancement and Growth Outputs and Expenditure
3	Maintenance Expenditure and Asset Health
4a	Investment by Service Area
4b	Investment Outputs
4c	Expenditure by Management Approach
4d	Detailed Investment Programme
5	Baseline Projects
6	Indexation

Scottish Water develops and publishes these annually to set out how it will deliver the regulatory contract in the SRC27 Final Determination. Each submission should actualise completed years, update future forecasts and identify any proposed changes to the approved baseline. Both components form part of the regulatory submission and should be read together.

The first Delivery Plan will establish the detailed baseline for the regulatory period. Subsequent Delivery Plan refreshes will provide updates to the original plan and set out any changes it proposes to make to the baseline.

The Delivery Plan reporting framework is expected to evolve throughout SRC27 as reporting methodologies mature and stakeholder information requirements develop. This may include the

introduction of additional benefits realisation reporting to strengthen the link between investment, outputs and customer, environmental and service outcomes.

2. Delivery Plan Document Guidance

We set out our expectations for Scottish Water's Delivery Plan document below.

Delivery Plan document expectations

Scottish Water's Delivery Plan document must be a document suitable for regulatory submission. The document should be made available to the public and, as such, should be written in clear, understandable language. This could be enhanced through a separate public-facing summary.

The Delivery Plan document should complement and support the Delivery Plan tables. Information presented within the document should be consistent with the data tables and provide sufficient narrative to explain significant assumptions, risks, variances, dependencies and changes from previous submissions.

We expect a comprehensive delivery plan to include the following areas:

- An executive summary which sets out the plan and progress against the plan in a format accessible to customers and stakeholders;
- High-level risk analysis setting out the major risks, opportunities, assumptions and dependencies that may arise over the period and how it plans to manage them;
- Plan and progress towards the Ministerial Objectives, with a RAG assessment and explanation of any material variances;
- Plan and progress towards the outcome levels set out in the Final Determination, with RAG assessment and explanation of any material variances;
- Plan and progress in high-level investment areas, with RAG assessment and explanation of any material variances;
- An investment hierarchy showing the investment that may be added or deferred if external factors have a positive or negative impact on revenues over the regulatory period;
- Any change process proposals that comply with the requirements set out below;
- Detailed investment delivery plan for the forthcoming year;
- Financial forecasts, including revenue, expenditure, cash balance profile, profit and loss, balance sheet, and cashflow statement;
- A summary of the principal customer, community, environmental and operational benefits expected to be delivered through the investment programme, including progress towards developing benefits realisation approaches where appropriate; and
- A statement confirming the Delivery Plan remains aligned with the Final Determination, or an explanation of any changes approved through governance and change control processes.

The level of detail provided should be proportionate to the scale and significance of the issues being reported, with greater focus given to material risks, changes, delivery challenges and emerging issues.

Legacy commitments

Transparency of legacy commitments is important to understand the extent to which customer funding in SRC27 is supporting the completion of obligations originating in previous regulatory periods. We require Scottish Water to set out the level of investment and expenditure funding associated with projects from previous regulatory periods. Scottish Water should identify any material delivery, cost or performance risks associated with legacy commitments and explain any implications for the SRC27 investment programme. This should include:

- SRC15 funded projects with planned completion dates during the 2027-33 regulatory period;
- SRC21 funded projects that continue into the 2027-33 regulatory period as a result of delays following the submission of the final business plan; and
- Whether the funding for the above projects comes from SRC27 expenditure allowances or previous control period allowances.

3. Regulatory change process

The first Delivery Plan will be required to be consistent with the SRC27 Final Determination. It will form the baseline with references to the specific requirements that Scottish Water will be held to account for achieving or delivering over the 2027-33 regulatory period. For subsequent Delivery Plan refreshes, the regulatory framework allows the ability for Scottish Water to respond to external impacts while maintaining transparency, accountability and value for money for customers.[1]

Change process definition

A material change is defined as:

- A proposed change in any annual outcome target set out in Delivery Plan Table 1;
- A proposed change to any output commitment set out in Delivery Plan Table 2;
- A deviation of more than 5% from the cumulative expenditure allowance (covering maintenance and enhancement investment across ten service areas) as set out in Delivery Plan Table 4a;
- The removal or deferral of any SRC27 project above £30 million set out in Delivery Plan Table 5; or
- Any proposed change or reallocation of expenditure that materially alters the baseline of the investment between programme areas.

Change process expectations

For each proposed material change, we require Scottish Water to complete a business case in its Delivery Plan. For each business case, we expect Scottish Water to demonstrate the following:

- The reason for the change and evidence to support the change;
- Why the change could not reasonably have been anticipated when the baseline was established;
- The impact on customers, communities and the environment, additional or loss of benefits, with a clear maintenance of the customer voice and consistency with the hierarchy of customer views set out in Scottish Water's SRC27 business plan;
- The views of regulators and relevant stakeholder groups, and how they have been taken into account;
- The impact on outcomes, outputs, cost, risks and delivery timescales and the wider investment programme;
- The opportunity cost of changing direction – i.e. what customers are not getting as a result of the proposed change;
- The alternative options considered, including maintaining the existing baseline;
- Cost and Value for money evidence;

[1] Please see *WICS (2026) Strategic Review of Charges 2027-33: Final Determination* Chapter 10 for further information.

- Why the proposed change represents the most appropriate and efficient response.

For changes that adjust outcome or output commitments downward, the evidential threshold is necessarily high. Scottish Water should demonstrate that the proposed amendment is supported by compelling evidence and remains consistent with the delivery of the Ministerial Objectives. Changes may result in either more stretching or less stretching commitments, provided they are justified by the available evidence and deliver better outcomes for customers and communities.

Adjusting performance targets

The SRC27 Final Determination[2] sets out the outcome measures and associated performance levels that Scottish Water is expected to achieve during the 2027-33 regulatory period. These outcomes form a key component of the regulatory settlement and baseline and provides the primary mechanism through which Scottish Water will be held accountable for delivering the Ministerial Objectives.

The Final Determination establishes the minimum performance levels that Scottish Water is expected to achieve in years 3 (2029-30) and 6 (2032-33) of the regulatory period. These outcomes will be reflected in the first Delivery Plan, setting the baseline, and remain unchanged unless amended through the process set out in this chapter.

WICS recognises that knowledge, evidence and circumstances may evolve during the regulatory period. New information may improve understanding of asset condition, environmental risk, customer priorities, climate impacts or investment requirements. External unforeseen impacts may positively or negatively impact Scottish Water's ability to achieve the Final Determination or demand an alternative approach. Such changes may justify amendments to outcomes, outputs or their associated performance levels. Several outcomes could not be set at this Final Determination for the 2027-33 regulatory period and will be set in-period. However, any proposed change must be supported by robust evidence and demonstrate that it remains consistent with the basis of which customers supported the final business plan and which underpinned the assurances relating to the Determination commanding customer support.

From the second delivery plan and subsequent iterations, Scottish Water has the ability to respond to external impacts that make the achievement of the Final Determination outcomes overly challenging. The Delivery Plan refresh process is the means to confirm any such change. Any proposal to amend an existing outcome measure or its associated performance level must be supported by a clearly evidenced business case. We expect the evidence to be based on clearly documented external factors that indicate a trend explaining why performance levels should change. Evidence for a single year is not grounds for altering a multi-year target. The evidential

[2] WICS (2026) Strategic Review of Charges 2027-33: Final Determination Chapter 4

threshold for changes to outcomes is intentionally high, recognising that outcome commitments form a central part of the regulatory contract between Scottish Water and its customers. Scottish Water should demonstrate:

- the reason for the proposed change;
- the evidence supporting the change;
- why the change could not reasonably have been anticipated at the time of the Final Determination or baseline setting process;
- the impact on customers, communities and the environment;
- how it has engaged with stakeholders;
- the implications for other outcomes, outputs, costs and risks; and
- why the revised outcome level represents the most appropriate and efficient response.

Revisions to performance on the outcomes must remain consistent with the requirements of the Ministerial Objectives.[3] These require that Scottish Water maintain or improve service levels in the 2027-33 regulatory period compared with the position at 31 March 2027. They also require Scottish Water to make improvements in the following four outcome areas:

- Drinking water quality;
- Reliability of supply;
- Reduction in leakage; and
- Protection from internal sewer flooding.

Agreeing deferred outcomes in-period

The Final Determination identifies outcome measures already agreed but require further development over 2027-33. We expect Scottish Water to work collaboratively with the relevant regulator or stakeholder to develop and agree appropriate definitions, methodologies and performance baselines as part of the Joint Development Groups (JDGs). Any proposed in-period outcome measure must:

- be clearly aligned to the relevant Ministerial Objective;
- measure an outcome that matters to customers, communities or the environment;
- be capable of transparent and consistent reporting;
- have an agreed baseline and a challenging yet achievable target trajectory that is supported by evidence; and
- avoid duplication with existing outcome measures.

We expect the setting of performance levels to follow the same process that has occurred through the SRC27 Final Determination, as set out in section 4.9 of the Final Determination document.

[3] Scottish Government (2026), 'Water Industry: Strategic Review of Charges for regulatory period 2027-33: Ministerial Objectives', 23 October 2026.

4. Delivery Plan Tables Guidance

General

The Delivery Plan tables provide a consistent framework for monitoring the delivery of Scottish Water's investment programme and the outcomes achieved for customers, communities and the environment during the SRC27 period. The definitions set out in this section apply across all Delivery Plan tables and are intended to ensure consistency of reporting between annual submissions.

The Delivery Plan is both a forward-looking plan and a record of performance. As a result, tables may contain:

- **Baseline values** representing the agreed position at the start of the regulatory period. These values will remain fixed throughout SRC27 and provide the reference point against which performance and delivery are assessed.
- **Actual values** representing outturn performance or expenditure achieved in completed years.
- **Forecast values** representing Scottish Water's latest assessment of future performance, outputs and expenditure at the point of submission.

Unless otherwise stated, values reported for previous years should be actualised and values for future years updated to reflect the latest approved forecast.

Forecast performance should reflect Scottish Water's latest understanding of delivery and should be updated annually. Actual years should not be restated unless previously reported values are found to be incorrect. Narrative should be provided to explain any change.

In its first Delivery Plan in 2027, Scottish Water will provide the detailed baseline information for the first time, except for the outcome measures for years 3 and 6 of the period, which are fixed in the Final Determination. Scottish Water will also ensure that the overall investment allowances align with the Final Determination. For subsequent Delivery Plans, Scottish Water should follow the regulatory change process where it proposes to adjust its forecast targets.

Data submitted should be subject to a high-quality assurance process. This is critical to providing confidence to the regulator, customers, and other stakeholders that the information reported is accurate and reliable.

Scottish Water should ensure that no input cell is left blank and can include zero if applicable. The Delivery Plan Document should explain the source of the information and the basis for any assumptions used to populate the tables. Each line item has a specified unit.

The Delivery Plan reporting framework will continue to evolve throughout SRC27, including the potential introduction of additional benefits realisation reporting to strengthen the link between investment, outputs and customer, environmental and service outcomes.

Alignment to Outcome, Outputs and Investment

The Delivery Plan tables are structured to provide a clear line of sight between:

- the service outcomes Scottish Water seeks to achieve (Table 1);
- the outputs and interventions delivered through investment (Tables 2 and 4b);
- the asset maintenance undertaken and asset health by asset type and intervention (Table 3);
- The service areas used to understand investment at a high level (Table 4a);
- the Management Approaches used to organise and prioritise investment activity (Table 4c); and
- the individual projects and programmes responsible for delivery (Table 4d).

Scottish Water should ensure that investment, outputs and outcomes remain aligned across all tables and that changes made in one table are reflected consistently throughout the submission.

Consistency with the SRC27 Final Determination

The first Delivery Plan will be required to be consistent with the SRC27 Final Determination. It will form the baseline with references to the specific requirements that Scottish Water will be held to account for achieving or delivering over the 2027-33 regulatory period. The baseline will cover:

- Annual targets for outcome measures for 2027-33;
- Annual targets for output measures for 2027-33;
- The investment programme for 2027-33 at a granular level specified in the Final Determination; and
- Financial reporting requirements.

Defining the Baseline

Scottish Water's first Delivery Plan establishes the regulatory baseline for the 2027-33 regulatory period. This baseline will be aligned with the Final Determination. The baseline will provide a clear and agreed reference point against which Scottish Water's performance, delivery and expenditure will be monitored and assessed throughout 2027-33. It captures the expected position at the commencement of the regulatory period and ensures that subsequent reporting reflects any approved changes through the change control process established in Chapter 10 of the Final Determination.

Material changes to the baseline should be accompanied by commentary in the Delivery Plan document explaining both the reason for the change and its quantitative impact on expenditure, outputs and outcomes where relevant.

For the purposes of this chapter, and unless amended through the processes set out within, the baseline comprises:

- the annual outcome commitments and performance levels in Delivery Plan Table 1;
- the annual output commitments in Delivery Plan Table 2;
- the investment programme expenditure for maintenance and enhancement across service area categories in Delivery Plan Table 4a;
- delivery of the major projects in Table 5 by the end of the 2027-33 period; and
- the financial assumptions and forecasts supporting delivery of those commitments.

Investment baseline

Chapter 5 sets out WICS' Draft Determination on the investment baseline at a high level. This Final Determination confirms the high-level investment baseline. Scottish Water will set out a detailed baseline for the investment in its Delivery Plan, comprising the projects, programmes, outputs and expenditure allowances reflecting the Final Determination. Our Delivery Plan Guidance sets out an expectation that every discrete project over £3 million will be reported in Table 4d of the Delivery Plan tables. Lower-value projects can be grouped together in Table 4d. We will work with Scottish Water to refine the granularity of the investment programme reporting as the 2027-33 period progresses.

Scottish Water retains the flexibility to manage delivery at an individual programme and project level. However, this flexibility does not extend to material changes in outcomes, outputs, significant expenditure reallocation or overall programme scope (related to Ministerial Objectives) without following the change process described in this chapter. The purpose of the investment baseline is not to constrain efficient delivery but to provide transparency and accountability regarding how customer funding is being used and what customers can expect to receive in return. We expect Scottish Water to be proportionate in its proposals. We will apply reasonable regulatory judgment in our monitoring approach, guided by the principles of Ethical Business Practices and Regulation.

Financial Baseline (cash inflows, expenditure, financial strength)

Section 9.6 of this document sets out the financial baseline comprising the revenue assumptions, expenditure allowances, borrowing assumption, financial ratios and other financial parameters established in the Final Determination. Scottish Water maintain and update the financial model throughout the regulatory period through the delivery plan and Annual Return processes, demonstrating:

- actual and forecast financial performance;
- delivery against the Final Determination assumptions;

- the impact of approved changes;
- affordability and financial resilience; and
- any emerging risks to the delivery of outcomes and investment.

Price base

Scottish Water should use 2024-25 price base (based on financial year average) for the 2027-33 regulatory period. Where outturn price information is required, Scottish Water should clearly distinguish between price bases and apply the indexation assumptions set out in Table 6.

Balance between repair, refurbishment and replacement

In the accompanying narrative, Scottish Water should explain how it has balanced inspection, repair, refurbishment and replacement interventions across the asset base. The Delivery Plan document should demonstrate how these interventions contribute to maintaining service levels, managing asset deterioration, improving resilience and delivering long-term value for money for customers.

Transformation projects

A transformation initiative is a programme which aims to evolve and grow Scottish Water's capabilities and value to customers. These should be discrete initiatives that involve an upfront expenditure to generate additional cost savings and wider benefits that more than offset the initial outlay (when expressed on a net present value basis, discounted based on the company's cost of capital).

WICS considers that there should be transparency over the transformation programme, recognising that funding on spend-to-save or transformation investment will mean that there is less funding available for investment in other areas in the short term. Scottish Water should set out plans for transformation initiatives in the coming year, outlining how it will measure and report on whether the initiative is successful, within the Delivery Plan and Annual Return narrative.

The Delivery Plan document should provide a concise description of the most significant transformation and improvement activities underway during the reporting period. This should focus on:

- Key initiatives that are expected to materially improve delivery performance, efficiency, value for money, customer outcomes or environmental outcomes;
- Whether the initiatives reduce existing costs, avoid future costs materialising or produce some other benefit; and
- The initial outlay of the initiative and the expected benefits, including quantification of the benefits in terms of time and expenditure where applicable.

5. Table 1: Outcomes

Purpose

Table 1 presents the outcomes Scottish Water will deliver for customers, communities, the environment and future generations through the SRC27 investment programme and associated operational activities.

The table establishes the primary service outcomes against which progress will be monitored throughout SRC27. It provides a baseline position at the start of the regulatory period, records actual performance achieved each year, and presents Scottish Water's latest forecast of expected future performance.

The purpose of the table is to:

- provide transparency on the level of service Scottish Water intends to deliver;
- demonstrate how investment and operational activities contribute to improving outcomes over time;
- provide a framework for monitoring delivery and performance through WIIG;
- support assessment of progress against Ministerial Objectives, regulatory requirements and wider sector ambitions; and
- provide the outcome context for the outputs, interventions and expenditure reported elsewhere in the Delivery Plan.

Table 1 represents the highest level of the Delivery Plan reporting framework. The outcomes reported in this table should be consistent with the outputs reported in Tables 2 and 4b, the Management Approaches reported in Table 4c and the project and programme information reported in Table 4d.

Where Scottish Water proposes investment that is expected to improve customer service, drinking water quality, water continuity, wastewater performance, environmental performance, climate resilience or other strategic priorities, the anticipated benefits should be reflected through improvements in the relevant outcome measures.

Guidance

As part of its Delivery Plan, Scottish Water should provide its forecast performance on each measure in year and over the regulatory period. The outcome measures collectively provide coverage of:

- Water Quality;

- Water Continuity;
- Wastewater Flows;
- Water Environment;
- Business Support;
- Climate Change Mitigation; and
- Asset Health.

While individual projects may contribute to multiple outcomes, each output should be mapped to a primary outcome to support transparent reporting and reconciliation across the Delivery Plan. Scottish Water should be able to demonstrate how outputs delivered through investment contribute to improvements in outcomes and how expenditure is expected to translate into benefits for customers, communities and the environment. Tables should not be viewed in isolation.

The Final Determination set targets based on a minimum level of performance on the outcomes for years 3 and 6. In its First Delivery Plan, Scottish Water has the flexibility to set annual targets for each outcome for the remaining years, subject to alignment with the targets in the Final Determination for years 3 and 6, and to at least, in general, achieving a reasonable glide path to achieving the targets in years 3 and 6

By setting out its annual targets before they come into effect, Scottish Water provides WICS and other stakeholders with an opportunity to comment on their reasonableness (e.g. in terms of how they are set or the overall destination over the six years and the long-term). The subsequent delivery plan should not change the baseline targets unless amended through the process set out in Chapter 10 of the SRC27 Final Determination.

Where forecast performance changes materially from the previous Delivery Plan submission, Scottish Water should explain the reason for the change, the underlying assumptions and any implications for investment requirements, outputs or delivery priorities.

Several outcomes could not be set at Final Determination for SRC27 and will be set in-period. Any proposed changes should follow the process set out in Chapter 10 of the SRC27 Final Determination.

Definitions

The following definitions apply to the columns in Table 1.

Column Reference	Column Title	Description
1	Line Reference	The unique line reference.
2	Service area	The principal service area that benefits from, or is primarily responsible for, the service activity. This provides a high-level categorisation of service outcomes and is used to support reporting, analysis and reconciliation across the Delivery Plan.
3	Level of Service	The measurable outcome or service characteristic experienced by customers, communities or the environment as a result of Scottish Water's assets and services.
4	DD ref	Corresponding line reference from Table 25 in the Draft Determination (main document).
5	Unit	The units in which the outcome is measured.
6	Reporting Year basis	Denotes if reporting is based on Financial year or Calendar year
7	Base Year	Year to which the performance throughout the period is compared to.
8 to 13	Baseline Level of service Year 1 to 6	Forecast performance to be delivered in each year of SRC27 populated at the start of the period. This will remain unchanged through SRC27.
14 to 16	Actual Level of Service	Actual performance delivered in the 3 years preceding the start of SRC27. This will remain unchanged through SRC27.
17 to 22	Forecast Level of Service	Forecast performance to be delivered in each year, reviewed annually for each Delivery Plan submission. Previous years should be actualised.

The following definitions apply to the outcomes reported in Table 1.

Reference	Level of Service	Unit	Definition
1.01	Total drinking water compliance	%	Total percentage water quality compliance reported by DWQR including samples at consumer taps, service reservoirs and water treatment works. Cryptosporidium detections are not included in this measure.
1.02	Drinking water quality risks across all systems above long-term tolerable threshold.	Number	Measure to be defined in-period through engagement between Scottish Water and DWQR. In the interim a statement from the DWQR should be provided in the Delivery Plan document.
1.03	Number of DWQR declared incidents	Number	The number of all Significant, Serious and Major events declared by DWQR for the calendar year.
1.04	Taste and odour contacts	Number	The number of times customers contact the company due to the taste and odour of drinking water reported per 1,000 population. The calculation is the number of contacts for all taste, and odour contacts as reported to the Drinking Water Quality Regulator (DWQR) multiplied by 1,000 divided by the resident population. The measure is reported based on the calendar year.
1.05	Discolouration contacts	Number	The number of times customers contact the company because the drinking water is discoloured reported per 1,000 population. The calculation is the total number of contacts under the categories “WQ discoloured water” and “WQ colour other” as reported to the Drinking Water Quality Regulator (DWQR) multiplied by 1,000 divided by the resident population.

Reference	Level of Service	Unit	Definition
			The measure is reported based on the calendar year.
1.06	Estimated number of lead pipes remaining in public network	Number	Estimated number of lead communication pipes remaining in public network.
1.07	Indicator of lead in customers supply pipes	%	Percentage of random daytime regulatory samples with lead levels not greater than 3 µg/l.
1.08	Estimated number of lead pipes removed from public network	Number	Estimated number of lead communication pipes removed from public network.
1.09	Percentage reduction of three-year average leakage	%	The percentage reduction of three-year average leakage in Ml/d from a 2024-25 baseline. Three-year average values are calculated from annual average values for the reporting year and two preceding years and expressed in Ml/d. Annual average leakage is defined as the sum of distribution system leakage, including service reservoir losses, trunk main leakage, and customer supply pipe leakage. It is reported as the annual arithmetic mean daily leakage expressed in Ml/d. It is reported as a post-Maximum Likelihood Estimation (MLE) figure.
1.10	Leakage reduction in areas with supply-demand balance deficit	%	The percentage reduction of three-year average leakage in Ml/d from a 2024-25 baseline for zone defined as being in supply demand deficit in 2024-25. Three-year average values are calculated from annual average values for the reporting year and two preceding years and expressed in Ml/d. Annual average leakage is defined as the sum of distribution system leakage, including service reservoir losses, trunk main leakage, and customer supply pipe

Reference	Level of Service	Unit	Definition
			leakage. It is reported as the annual arithmetic mean daily leakage expressed in Ml/d. It is reported as a post-Maximum Likelihood Estimation (MLE) figure.
1.11	Percentage reduction of consumption at non-household premises	%	The percentage net reduction of three-year average business demand in mega-litres per day (Ml/d) from a 2024-25 baseline. Three-year average values are calculated from annual average values for the reporting year and two preceding years expressed in Ml/d. Non-household premises include businesses, charities and public sector organisations. The measure uses post-MLE (maximum likelihood estimation) data.
1.12	Three-year average per capita consumption	l/person /d	The three-year average PCC in litres per person per day (l/person/d). Three-year average values are calculated from annual average values from unmeasured household use for the reporting year and two preceding years expressed in l/person/d.
1.13	Number of properties on the low pressure register	Number	The total number of properties on the low pressure register at the end of the year.
1.14	Unplanned interruptions greater than 6 hours, excluding 3rd party	Number	The weighted number of properties affected by interruptions of more than six hours duration to supply which are unplanned or not receiving a warning (excluding overruns of planned and warned interruptions) except for those caused directly by third parties. It includes interruptions for which customers are notified less than 48 hours in advance and weather-related and health and safety concern incidents. The calculation uses the number of properties affected by interruptions lasting between 6 and 12 hours, between 12 and 24 hours, and over 24 hours, with respective weightings of 1, 2 and 4.

Reference	Level of Service	Unit	Definition
1.15	Average minutes lost due to water supply interruptions (over 3 hours)	Minutes	The average number of minutes lost per customer for the whole customer base for interruptions that lasted three hours or more. Performance should be calculated using the following equation: $((Properties\ with\ interrupted\ supply \geqslant 180\ mins) \times Full\ duration\ of\ interruption) / Total\ number\ of\ properties\ supplied\ (year\ end)$ = average number of minutes lost per customer. This includes planned and unplanned interruptions to supply, and third party interruptions to supply.
1.16	Repeat interruptions to water supply	Number	The number of postcodes with repeat contacts of either • ≥ 6 property contacts within 1 year • ≥ 10 property contacts within 3 years.
1.17	Customers supplied by systems not capable of meeting demand during a worst historic drought	Number	Population of customers supplied by systems not capable of meeting demand during a worst historic drought (1:150).
1.18	Customers supplied by systems not capable of meeting peak demand	Number	Population of customers supplied by systems not capable of meeting peak demand, based on peak period against WTW capacity and CAR licence (both summer and winter), not considered peak network constraints, allows for Scottish Water tankering policy.
1.19	Number of internal sewer flooding incidents	Number	The number of internal sewer flooding incidents due to Scottish Water assets, including incidents where assets were overwhelmed by severe weather events, per 10,000 sewer connections. This measure includes flooding due to overloaded sewers (hydraulic flooding-

Reference	Level of Service	Unit	Definition
			FOS) and due to other causes (Flooding Other Causes - FOC). For the purpose of this outcome measure, a flooding incident means the total number of properties flooded during each flooding event from a Scottish Water sewer.
1.20	Number of properties at risk of internal flooding	Number	The number of properties at risk of internal sewer flooding incidents per 10,000 sewer connections.
1.21	Number of external sewer flooding	Number	The number of external sewer flooding incidents due to Scottish Water assets, including incidents where assets were overwhelmed by severe weather events, per 10,000 sewer connections. This measure includes flooding due to overloaded sewers (hydraulic flooding) and due to other causes (Flooding Other Causes - FOC). For the purpose of this outcome measure, a flooding incident means the total number of areas flooded during each flooding event from a Scottish Water sewer. It includes all areas inside and outside property curtilage and areas such as roads, highways, and public amenities.
1.22	Number of areas at risk of external flooding	Number	The number of areas at risk of external sewer flooding incidents per 10,000 sewer connections.
1.23	Percentage compliance with SEPA discharge permits	%	Percentage of wastewater treatment works (WwTWs) complying with their Scottish Environment Protection Agency (SEPA) discharge permit requirements.
1.24	Number of serious pollution incidents	Number	The number of serious environmental pollution incidents (EPIs) categorised as 1 and 2 as set out in the reporting guidance from SEPA during the calendar year. This covers EPIs emanating from a discharge or escape of a contaminant from a

Reference	Level of Service	Unit	Definition
			water company sewerage asset or water supply asset affecting the water environment.
1.25	The total number of pollution incidents from a sewerage asset affecting the water environment	Number	Total number of pollution incidents reported as the total number of pollution incidents (categories 1 to 3) in a calendar year. This covers pollution incidents emanating from a discharge or escape of a contaminant from a sewerage asset affecting the water environment per 10,000km of sewer length from wastewater assets for which Scottish Water is responsible. Total pollution incidents are defined in the total environmental pollution incidents (EPIs) metric set out in the reporting guidance from SEPA.
1.26	Percentage unsatisfactory sludge disposal	%	The percentage of total sludge disposal that is unsatisfactory.
1.27	Unsatisfactory intermittent discharges	Number	Total number of unsatisfactory intermittent discharges including unsatisfactory intermittent discharges from combined sewer overflows (CSOs), emergency overflows, settled storm sewage overflows and surface water overflows.
1.28	Unsatisfactory intermittent discharges removed	Number	The number of combined sewer overflows (CSOs), emergency overflows, settled storm sewage overflows and surface water overflows removed from the UID register. This line excludes “no build” solutions.
1.29	[Measure(s) to be proposed on River water quality]		[Measure(s) to be developed through engagement with Scottish Water and other stakeholders.]
1.30	hCEM Household Customer Experience Measure	Number	The Household Customer Experience Measure (hCEM) score.
1.31	nhCEM Non Household	Number	The Non-Household Customer Experience Measure (nhCEM) score.

Reference	Level of Service	Unit	Definition
	Customer Experience Measure		
1.32	dCEM Developer Customer Experience Measure	Number	The Developer Customer Experience Measure (dCEM) score.
1.33	R-MeX Retailer Experience Measure	Number	Survey of retailers (licensed providers) regarding their experience of service levels from Scottish Water as wholesaler. Mirrors MOSL's bi-annual RMeX survey in England. Conducted by external partner on Scottish Water's behalf in liaison with MOSL to ensure alignment
1.34	UKCSI UK customer Satisfaction Index	%	The UK Customer Satisfaction Index (UKCSI) is the national barometer of customer satisfaction published twice a year by The Institute of Customer Service since 2008. It is an independent, objective benchmark of customer satisfaction on a consistent set of measures on 282 organisations and organisation types across 13 sectors.
1.35	Communities experience measure		[Measure to be proposed.]
1.36	Net Zero Emissions	tCO2e	Net emissions are calculated as the sum of operational and capital investment emissions and emissions from landholdings using the latest available data and emission factors in each reporting year.
1.37	Operational emissions (net emissions)	tCO2e	Operational greenhouse gas emissions expressed in tonnes CO_2e (carbon dioxide equivalent) net of carbon sequestration, electricity export or other relevant reductions. Relevant emissions are calculated using the latest UK Water Industry Research Ltd (UKWIR) Carbon Accounting Workbook (CAW).=
1.38	Net Operational emissions	tCO2e	Operational greenhouse gas emissions net of carbon sequestration, electricity

Reference	Level of Service	Unit	Definition
	based on preset factors		export or other relevant reductions. Relevant emissions are calculated using version 20 of the UK Water Industry Research Ltd (UKWIR) Carbon Accounting Workbook (CAW), meaning that reductions in this measure are solely due to changes made to site operation by Scottish Water rather than changes to carbon accounting. Reductions in operational emissions are calculated site-by-site using the difference between monitored emissions pre- and post-intervention.
1.39	Percentage reduction in operational emissions compared to 2006-07 baseline	%	The percentage reduction in greenhouse gas emissions expressed in tonnes CO_2e (carbon dioxide equivalent) compared to the 2006-07 baseline. Relevant emissions are calculated using the latest UK Water Industry Research Ltd (UKWIR) Carbon Accounting Workbook (CAW).
1.40	Operational emissions (water)	tCO2e	Greenhouse gas emissions expressed in tonnes CO_2e (carbon dioxide equivalent) associated with operating water infrastructure. Relevant emissions are calculated using the latest UK Water Industry Research Ltd (UKWIR) Carbon Accounting Workbook (CAW).
1.41	Operational emissions (wastewater)	tCO2e	Greenhouse gas emissions expressed in tonnes CO_2e (carbon dioxide equivalent) associated with operating wastewater infrastructure. Relevant emissions are calculated using the latest UK Water Industry Research Ltd (UKWIR) Carbon Accounting Workbook (CAW).
1.42	Investment emissions	tCO2e	Measurement of Scottish Water's investment emissions is calculated by taking the carbon intensity figures in the year and multiplying by the total investment expenditure. This approach provides total investment emissions as a figure in tCO_2e.
1.43	Investment intensity emissions	%	This measure assesses the degree to which lower carbon construction materials are adopted over time, assuming no change to overall material quantities and conversion factors. Only steel, concrete, and fuel used on site are included. To

Reference	Level of Service	Unit	Definition
			calculate the measure, the share of annual expenditure on high-, medium- and low-carbon categories of each of the three materials is multiplied by the preset conversion factor for each category and a preset weight corresponding to the proportion of each material used across the investment programme. The measure is expressed as a percentage, with 100% indicating that all steel, concrete and on-site fuel falls into the high carbon category.
1.44	Carbon sequestration	tCO2e	Carbon sequestered or lost is reported as tonnes CO_2e and expressed as the midpoint of a range given the uncertainty.
1.45	Biodiversity and Nature Based Solutions (interim measure)	Land footprint (m2)	Increase in the cumulative area of land positively managed for nature by Scottish Water irrespective of ownership.
1.46	Biodiversity and Nature Based Solutions (final measure)		[Measure to be developed based on discussion of a national measure involving Scottish Water, NatureScot and Scottish Government. Biodiversity and nature based solutions combined into a Biodiversity net gain unit aligned with NatureScot and Scottish Government. Full definition and unit to be agreed as the development work progresses.]
1.47	Resource recovery		[Measure to be developed during SRC27]
1.48	Equipment/asset health index		[Measure to be developed through engagement with Scottish Water and other stakeholders.]

6. Table 2: Enhancement and growth outputs

Purpose

This table covers Scottish Water's enhancement and growth investment outputs and expenditure forecasts. Enhancement investment and outputs relate to incremental improvements in service levels, while growth investment and outputs relate to increasing the supply of water and capacity available to remove wastewater and surface water drainage in response to new demand for these services. The table enables assessment of how investment is being directed across different drivers, the scale of outputs being delivered, and the extent to which expenditure supports improved outcomes for customers, communities, the economy and the environment.

Guidance

Table 2 sets out forecast enhancement and growth expenditure alongside the associated outputs to be delivered over the reporting period.

The table should be used to understand:

- the scale and distribution of enhancement and growth investment across different investment drivers;
- the outputs expected to be delivered through this investment;
- how expenditure contributes to customer, environmental and regulatory outcomes;
- the balance of investment between improving existing levels of service, addressing future needs and supporting growth;
- changes in expenditure and outputs compared with previous submissions; and
- the relationship between planned expenditure, delivery progress and expected benefits.

The baseline output profile represents the forecast delivery position agreed at the start of SRC27 and provides the reference point against which changes in output delivery are assessed throughout the period.

Analysis should consider not only the level of investment but also the outputs and outcomes expected to be achieved. Expenditure should therefore be assessed in the context of the benefits delivered for customers, improvements in service, environmental enhancement, resilience, compliance obligations and support for sustainable growth.

Scottish Water should only report outputs in the year they come into beneficial use for customers or the environment. Where Scottish Water considers projects and associated outputs will span more than one regulatory control period, it should report forecast expenditure and expected outputs for each year of the SRC27 period (and in total for SRC27) and then at an aggregate level for subsequent regulatory control periods out to the end of SRC45. The 'Total' column captures the cumulative position over applicable periods.

Outputs should be reported when they are accepted into service and begin delivering the intended benefit. Full completion of the associated project or programme is not required where clearly identifiable outputs have achieved partial acceptance and are operational.

Any changes in expenditure, output volumes or delivery assumptions should be explained and reconciled with previous forecasts where appropriate in the accompanying Delivery Plan document. Where changes are material they required approval at WIIG, through the change control process set out in Chapter 10 of the Final Determination.

Responding to the effects of climate change should be fully embedded in how Scottish Water develops its investment programme. As such, Scottish Water should invest in a way that mitigates the carbon emitted from investment (responding to the mitigation challenge) and future-proofs its services to the effects of a changing climate (responding to the adaptation challenge). There may be some areas of the investment programme where the sole driver or purpose for the investment is related to climate change – e.g. responding to flash flooding and improving resilience to power interruptions. In these cases, Scottish Water could include climate change as a distinct category of the enhancement investment programme. However, this needs to relate to an incremental improvement in resilience in the system – restoring resilience to its original level through replacing an ageing asset should be considered asset replacement.

Definitions

The following definitions apply to the columns in Table 1. For the purpose of these definitions, a 'scheme' covers both programmes of work and projects.

ENHANCEMENT AND GROWTH OUTPUTS AND INVESTMENT DATA

Column Reference	Column Title	Description	Units
1	Line Reference	The unique line reference.	N/A
2	Service Area	The principal service area that benefits from, or is primarily responsible for, the investment activity. This provides a high-level categorisation of investment and is used to support reporting, analysis and reconciliation across the Delivery Plan.	N/A
3	Output category	Pre-populated. Description of the output category.	N/A
4	Unit	Pre-populated. The standard of measure of output.	N/A
5	Related Outcomes	Main outcome in table 1 that the output has been mapped to. Where an output may contribute towards more than one outcome, outputs should be mapped to the main outcome they contribute to.	N/A
6	DD Reference	Related line from Table 2 in the Draft Determination.	N/A
7	Service	The broad service the output is associated with. Entries should be limited to Water; Foul Sewage & Surface Water Shared; Foul Sewage Only; Surface Water Only; or Water & Wastewater Shared.	N/A

Column Reference	Column Title	Description	Units
8	Baseline SRC27 outputs	Forecast outputs to be delivered in each year of SRC27 populated at the start of the period. This will remain unchanged through SRC27.	N/A
9 to 14	Forecast outputs	The tangible deliverables in each year of the regulatory control period for SRC27. Outputs should be reported for each year rather than cumulatively.	As per 'units'
15	Total SRC27	The cumulative outputs, forecast and actual, delivered in SRC27.	As per 'units'
16 to 21	Capital Expenditure £m	The enhancement and growth investment expenditure associated with delivering the specified outputs profiled in each year of the regulatory control period for SRC27 in 2024-25 price base. Expenditure should be reported for each year rather than cumulatively.	£m in 2024-25 price base
22	Total SRC27	The cumulative expenditure, forecast and actual, delivered in SRC27.	£m

The following definitions apply to the Enhancement & Growth outputs reported in Table 1.

OUTPUTS DEFINITIONS

Reference	Output Category	Definition	Units
2.01	Number of lead communication pipes replaced	Outputs and expenditure associated with number of lead communication pipes replaced.	Number

Reference	Output Category	Definition	Units
2.02	Capacity at WTW with new or optimised phosphate equipment	Outputs and expenditure associated with new or optimised phosphate equipment at water treatment work (WTW) sites.	Ml/d
2.03	Capacity at WTW sites with new auto-shutdown risk control interventions	Outputs and expenditure associated with new auto shutdown risk control interventions for Microbiology at WTW sites.	Ml/d
2.04	Capacity at WTW sites made compliant with standards	Outputs and expenditure associated with making WTW sites compliant with Microbiology and organics and DBPs standards.	Ml/d
2.05	Capacity at WTW sites with improved treatment process	Outputs and expenditure associated with improved treatment processes at WTW sites to reduce organics and DBPs (exclude outputs and expenditure from line 2.8 Capacity at WTW sites made compliant with standards for bringing sites into compliance).	Ml/d
2.06	Number of raw water supplies with improved water quality	Outputs and expenditure associated with improving the water quality of raw water supplies to reduce organics and DBPs.	Number
2.07	Number of lead communication pipes relined	Outputs and expenditure associated with relining lead communication pipes for quality reasons (as per any agreed programme and schedule of works with the DWQR and the associated instruments of works). Include all lead communication pipes replaced at customers' request through water quality regulations. This is the same as Ofwat RAG 4.12 6C.21.	Number

Reference	Output Category	Definition	Units
2.08	Number of sites with reservoir drawdown enhancements	Outputs and expenditure associated with reservoir drawdown enhancements at regulatory abstraction and impoundment sites.	Number
2.09	Number of properties where persistent low pressure is resolved	Outputs and expenditure associated with resolving persistent low pressure at properties.	Number of properties
2.10	Number of properties with reduced risk of flooding from mains	Outputs and expenditure associated with interventions to reduce the risk of flooding from mains.	Number of properties
2.11	Number of properties with improved resilience of water supply	Outputs and expenditure associated with improving the resilience of the water supply.	Number of properties
2.12	Number of properties with meter installations for first time registered non-domestic premises	Outputs and expenditure associated with meter installations for first time registered non-domestic premises.	Number
2.13	Number of domestic smart meters installed	Outputs and expenditure associated with domestic smart meter installation.	Number
2.14	Increase or replacement of capacity of treated water storage for enhancement purposes or growth purposes	Outputs and expenditure associated with installing treated water storage capacity for enhancement or growth purposes. Include increased capacity from service reservoirs and water towers based on installed/increased design/construction capacity. Include treated water reservoirs at water treatment works and any secondary disinfection plant on reservoir sites. Include break pressure tanks. Exclude	Ml/d

Reference	Output Category	Definition	Units
		decommissioned assets. This is the same as Ofwat RAG4.12 6B.2-3.	
2.15	Increase or replacement of capacity of raw water storage for enhancement purposes or growth purposes	Outputs and expenditure associated with installing raw water storage capacity for enhancement or growth purposes. Include increased capacity of all reservoirs used for holding raw water. This line shall include new or expanded impounding reservoirs, pumped storage reservoirs, bank side storage facilities and balancing reservoirs used for holding transported raw water. Increased capacity should be based on their installed/increased design/construction capacity. This is the same as Ofwat RAG4.12 5A.19 & 6A.2.	Ml/d
2.16	Demand-side improvements delivering benefits (excluding benefits from metering and leakage reductions)	Outputs and expenditure that enhance the supply-demand balance. This should only include expenditure associated with projects delivering demand-side (water efficiency options) enhancements. This excludes benefits from leakage and metering activities as these are captured in other lines in this table This is the same as Ofwat RAG4.12 4L.23-25.	Ml/d
2.17	Meter upgrades – households	Outputs and expenditure associated with upgrades to existing household meters. Includes existing residential customer meter installations where basic meters were upgraded to/replaced with automatic meter reading (AMR) or advanced metering infrastructure (AMI) meters during the report year; and where AMR meters were upgraded to/replaced with AMI meters during the report year. This is the same as Ofwat RAG 4.12 6D.17-18.	Number

Reference	Output Category	Definition	Units
2.18	Meter upgrades - non-households	Outputs and expenditure associated with upgrades to existing non-household meters. Includes existing non-household customer meter installations where basic meters were upgraded to/replaced with AMR or AMI meters during the report year; and where AMR meters were upgraded to/replaced with AMI meters during the report year. This is the same as Ofwat RAG 4.12 6D.19-20	Number
2.19	Length of potable water mains renewed	mains where the primary purpose is a renewal of an existing main, even where the existing main remains in service (i.e. is not abandoned immediately on commissioning of new main). Include mains sleeving/pipe cracking/slip lining if used for this category of work This is the same as Ofwat RAG 4.12 6C.3.	km
2.20	Additional WAFU benefit from supply interconnectors	Outputs and expenditure associated with additional water available for use (WAFU) benefits arising from supply interconnectors. Interconnectors reported here should actively increase WAFU over just providing increased zonal interconnectivity/ resilience. Outputs should account for all water resource zones and represent the total WAFU benefit from internal interconnections delivered during the year to provide supply demand balance benefit. This is the same as Environment Agency WRMP24 table instructions B10-12 & E4.	Ml/d
2.21	Length of new supply interconnectors	Outputs and expenditure associated with new supply interconnectors. Interconnectors reported here should actively increase WAFU over just providing increased zonal interconnectivity/resilience. This is the same as Environment Agency WRMP24 table instructions B10-12 & E4.	km

Reference	Output Category	Definition	Units
2.22	Length of new resilience interconnectors	Outputs and expenditure associated with new resilience interconnectors. Interconnectors reported here would not provide additional WAFU benefit.	km
2.23	Reduction in leakage	Outputs and expenditure associated with incremental leakage enhancement reductions for each year. This is expected to include but not be limited to expenditure on active leakage control, pressure management and mains replacement. Expenditure on maintaining leakage should be excluded. Report reductions as negative numbers. This is the same as Ofwat RAG4.12 6D.22-23.	Ml/d
2.24	Number of properties removed from internal flooding at risk register	Outputs and expenditure associated with removing properties from internal flooding at risk register. Do not include properties or expenditure associated with temporary internal flood prevention measures.	Number
2.25	Number of properties removed from external flooding at risk register	Outputs and expenditure associated with removing properties from external flooding at risk register.	Number
2.26	Number of Event Duration Monitors (EDM) deployed	Outputs and expenditure associated with number of event duration monitors deployed (duty/standby monitors at the same point should be counted as one).	Number
2.27	Number of unsatisfactory intermittent discharges (UID) improved or removed	Outputs and expenditure associated with unsatisfactory intermittent discharges (UIDs) improved or removed for water quality and/or aesthetic purposes. The separation between UIDs improved or removed should be provided in the Delivery Plan document.	Number

Reference	Output Category	Definition	Units
2.28	Number of sites with Water Framework Directive improvements	Outputs and expenditure associated with Water Framework Directive (WFD) improvements at regulatory abstraction and impoundment sites.	Number
2.29	Population equivalent of WWTW sites with environmental pollution risk reduced	Outputs and expenditure associated with reductions in environmental pollution risk at wastewater treatment work (WwTW) sites.	Population equivalent
2.30	Population equivalent of WTW sites with legacy sludge issues resolved	Outputs and expenditure associated with resolving legacy sludge issues at WTW.	Population equivalent
2.31	Number of wastewater treatment improvement studies	Outputs and expenditure associated with wastewater treatment improvement studies.	Number
2.32	Increase or replacement of wastewater storage volume for enhancement purposes or growth purposes	Outputs and expenditure associated with installing wastewater storage volume in the combined sewerage network to meet new or tightened spill frequency requirements. This is for enhancement or growth purposes. The volume reported should be the volume required to meet the permit conditions (most commonly the storage volume that must be filled before any discharge takes place), rather than what was constructed (which may be different due to factors related to the design or construction). Increases due to increases in combined/trunk sewer capacity and network attenuation/flow management should be included, where a reduction in storm overflow spills is the driver. Exclude additional storage at WWTW and growth-driven schemes.	m3

Reference	Output Category	Definition	Units
		This is the same as Ofwat RAG4.12 7E.13-14; Ofwat PR24 BP table guidance CWW3.31-3.45.	
2.33	Increase in storage capacity delivered through Blue-Green Infrastructure	Outputs and expenditure associated with increasing surface water storage capacity outside of the combined sewerage network (to the benefit of the combined sewerage network) to meet new or tightened spill frequency requirements through new or additional blue-green infrastructure. We recognise that there is relatively higher uncertainty in this area and that Scottish Water may need to provide estimates. This is the same as Ofwat PR24 BP table guidance CWW3.25-3.27.	m3
2.34	Increase in total flow to full treatment	Outputs and expenditure associated with increasing flow to full treatment at WWTW. This is the same as Ofwat RAG4.12 4M.10-12.	l/s
2.35	Number of flow monitors installed at WWTW	Outputs and expenditure associated with installation of flow monitoring at WwTW or last in line sewage pumping stations. Scottish Water should clearly set out in its table commentary how much of the costs for these lines are for: • permit changes only; • simple meter installations; or • more complex civils installations/works. This is the same as Ofwat RAG4.12 4M.7-9; Ofwat PR24 BP table guidance CWW3.4-	Number

Reference	Output Category	Definition	Units
		3.6.	
2.36	Population equivalent of WWTW sites made compliant with standards - chemical removal	Outputs and expenditure associated with making WwTW sites compliant with chemical removal standards. Output and expenditure should be linked to WwTW at which new or tightened permit conditions for chemicals or other hazardous substances are required to achieve good chemical status, prevent deterioration in chemical status, or achieve standstill limits for chemicals, delivered in the report year. This is the same as Ofwat RAG4.12 7D.22.	Population equivalent
2.37	Population equivalent of WWTW sites made compliant with standards – phosphorus	Outputs and expenditure associated with making WwTW sites compliant with phosphorous standards. Outputs and expenditure should be linked to biological filter WwTWs or activated sludge WwTWs at which new or tightened consent conditions for phosphorus are met by legislatively driven projects delivered in the report year. This is the same as Ofwat RAG4.12 7D.17.	Population equivalent
2.38	Population equivalent of WWTW sites made compliant with standards - sanitary parameters	Outputs and expenditure associated with making WwTW sites compliant with sanitary parameter standards. Output and expenditure should be linked to WwTWs at which new or tightened consent conditions for one or more sanitary parameters are met by legislatively driven projects delivered in the report year. This is the same as Ofwat RAG4.12 7D.19.	Population equivalent

Reference	Output Category	Definition	Units
2.39	Population equivalent of WWTW sites made compliant with standards - other	Outputs and expenditure associated with making WwTW sites compliant with other standards. Output and expenditure should be linked to WwTWs at which new or tightened consent conditions for one or more sanitary parameters are met by legislatively driven projects delivered in the report year.	Population equivalent
2.40	Number of screens installed	Outputs and expenditure associated with new or upgraded screening to storm overflows. This is the same as Ofwat PR24 BP table guidance CWW3.46-3.48.	Number
2.41	Number of studies completed as per PR24 PCD	Outputs and expenditure associated with investigations and options appraisals that aim to identify actions or determine impacts, costs and/or technical feasibility of meeting environmental targets. Investigations are likely to be linked to the different categories such as WFD (Flow Investigations) Water; WFD (Water Quality); WFD-Ground Water; and WFD Water. This is the same as Ofwat PR24 draft determinations: Price control deliverables appendix, page 75 & this PR24 draft determination file)	Number
2.42	Increase in Part 4 capacity at WTW	Outputs and expenditure associated with mega-litres per day (Ml/d) increases at (water treatment works) WTW to meet additional strategic capacity.	Ml/d
2.43	Increase in Part 4 capacity to meet wastewater growth requirements	Outputs and expenditure associated with increases in population equivalent (p.e) capacity for removing and treating both foul sewage and surface water to meet additional strategic capacity.	Population equivalent

Reference	Output Category	Definition	Units
2.44	Additional Part 3 capacity enabled from strategic water network reinforcement	Outputs and expenditure associated with additional Ml/d Capacity enabled from strategic water network reinforcement.	Ml/d
2.45	Additional Part 3 capacity enabled from strategic wastewater network reinforcement	Outputs and expenditure associated with additional p.e capacity enabled from strategic wastewater network reinforcement. Expenditure on assets related to foul sewage only or surface water only should also be reported in this line.	Population equivalent
2.46	Length of service relocations - water mains	Outputs and expenditure associated with service relocations of water mains.	km
2.47	Length of service relocations - sewers	Outputs and expenditure associated with service relocations of sewers.	km
2.48	Number of sites enabled for community access	Outputs and expenditure associated with enabling sites for community access.	Number
2.49	Number of new top-up-from-the-tap points	Outputs and expenditure associated with new top-up-from-the-tap points.	Number
2.50	Number of properties connected to Scottish Water's network from	Outputs and expenditure associated with properties connecting to Scottish Water's network when previously supplied by a private supply. Include the costs associated	Number

Reference	Output Category	Definition	Units
	private water supplies	with any meter, communication pipe and stop tap required, and any requisition mains (e.g., to connect the private supply/supplies to the existing network). This is the same as Ofwat RAG4.12 4N.1.	
2.51	Increase in renewable energy generated	Outputs and expenditure associated with increased renewable energy generation.	GWh / Annum
2.52	Area of carbon capture sites established or supported	Outputs and expenditure associated with carbon capture sites established or supported.	Hectares
2.53	Number of sludge treatment centres achieving compliance with Industrial Emissions Directive	Outputs and expenditure associated with achieving compliance with the Industrial Emissions Directive (IED) at sludge treatment centres through compliance actions plans.	Number
2.54	Reduction in energy usage through improved energy efficiency	Outputs and expenditure associated with a reduction in operational energy usage through improved energy efficiency.	GWh / Annum
2.55	Reduction in emissions	Outputs and expenditure associated with reducing operational and investment emissions. Output in terms of emissions should be consistent with the emissions outcomes defined in table 1 above.	tCO2e
2.56	Number of climate change audits and studies	Outputs and expenditure associated with climate change audits and studies.	Number

Reference	Output Category	Definition	Units
2.57	Area subject to interventions to improve biodiversity	Outputs and expenditure associated with interventions to improve biodiversity on Scottish Water land.	Hectares
2.58	Other enhancement expenditure	A balancing line for enhancement-related expenditure where the expenditure total in this table does not align with the total enhancement-related expenditure in table 5. Output columns for this line are not applicable.	£m
2.59	Other growth expenditure	A balancing line for growth-related expenditure where the expenditure total in this table does not align with the total growth-related expenditure in table 5. Output columns for this line are not applicable.	£m
2.60	Total	Total enhancement and growth expenditure. Output columns for this line are not applicable.	£m

7. Table 3: Maintenance expenditure and asset health

Purpose

This table captures the asset maintenance work planned for SRC27. This expenditure on each asset category is categorised as either inspection, replacement, repair or refurbishment. The table includes information relating to the overall asset inventory of Scottish Water in order to capture the difference between economic depreciation and asset maintenance expenditure. This table provides information on:

- the expenditure of asset inspection, replacement, repair and refurbishment interventions forecast in each year of the SRC27 regulatory control period;
- the number of assets, their unit cost of replacement, capacity, asset value and expected asset lifetime;
- the asset replacement surplus or deficit generated in SRC27, i.e. the difference between the actual replacement expenditure and the average annual run-rate for replacement calculated based on the asset value divided by the assumed asset life, and;
- the asset inventory and asset health.

Guidance

Maintenance expenditure is investment in assets in order to maintain existing service levels to customers. This can comprise fixing an existing asset to ensure it meets its expected life (asset repair), extending the life of an existing asset (asset refurbishment) or replacing the asset outright (asset replacement). This may also be referred to collectively as capital maintenance or AR3.

Table 3 has an input line for each asset and sub-asset category. There are sub-total lines for each service level and a total line that captures the position over applicable regulatory control periods. Scottish Water should report maintenance expenditure in 2024-25 price base. The units of expenditure are £m to 3 decimal places. The expenditure forecasts in this table should be inclusive of risk allowances. Units for other asset inventory data are given in the definitions below. Data is requested annually over the SRC27 period, with a calculated total for aggregating the six years.

For those investment projects or programmes involving the replacement of an asset with another that provides a higher level of service or additional capacity, the allocation to asset replacement should be the optimised replacement cost of the asset. Optimised replacement is defined as replacing an asset with one with the equivalent productive capacity, taking account of modern

materials, techniques and design. Any incremental expenditure over and above the optimised replacement cost of the asset should either be allocated to:

- enhancement – if the project involves replacement of an asset with another that provides a higher level of service in response to a legislative or other requirement; or
- growth – if the project involves the replacement of an asset with another that provides additional capacity.

For the avoidance of doubt, this guidance uses optimised replacement and Modern Equivalent Asset Value (MEAV) interchangeably.

The expenditure reported in Tables 2 and 3 is derived from the project and programme expenditure captured in Table 4d. Enhancement and growth expenditure should reconcile to Table 2, while maintenance expenditure should reconcile to Table 3.

WICS expects the delivery plan to explain how Scottish Water has sought to achieve an appropriate balance between repair and refurbishment and asset replacement investment in 2027-33, and how Scottish Water has factored the increase in repair and refurbishment investment in its top-down analysis of long-term replacement costs considering some of this investment will extend the life of assets and thus defer the need for full end-of-life replacement.

Where asset health is forecast to deteriorate over SRC27, Scottish Water should explain the reasons for the deterioration and set out how associated risks are being managed in the provided Delivery Plan document

Definitions

An asset intervention relates to activity carried out by Scottish Water on an asset. The definition of intervention(s) depends on the type of investment. These definitions for maintenance investments are:

- asset inspections: the number of asset inspections carried out on an asset;
- asset replacement: the number or length of assets replaced;
- asset refurbishment: the number of discrete refurbishments carried out on an asset; and
- asset repair: the number of discrete repairs carried out on an asset.

Column Reference	Column Title	Description	Units
1 to 5	Block A: Assets	Assets are classified as: Service: Water, Foul sewage & surface water shared assets, Foul sewage only, Surface water only Functional Activity: Source, Water Network, Wastewater Network, Water Treatment, Wastewater Treatment, Discharge, Business Services Asset category: aligned to AR26 table G2 Sub-asset category: aligned to AR26 table G2	N/A
6 to 33	Block B: Capital Expenditure (£m) (2024-25 Price Base)	The annual expenditure over the SRC27 period for each sub-asset category. Data is classified as either Inspections, Replace(ment), Repair or Refurbish(ment) as per the definitions above.	£m in 2024-25 price base

Column Reference	Column Title	Description	Units
34	Number of assets	The number of Scottish Water's assets as of 31 March 2026 split by asset category and sub-asset category.	Nr
35	Units	The standard unit of measure of the sub-asset category.	N/A
36	Unit cost of replacement (£m; 2024-25 price base)	The total expenditure which would be incurred to replace one unit of the sub-asset category as of 31 March 2026. If the assets have varying capacities, then this average should be weighted by the asset capacity.	£m in 2024-25 price base
37 38	Asset capacity Units	The total capacity of all assets in the sub-asset category as of 31 March 2026. Enter the associated unit measure.	Ml/d or m3 for water assets and population equivalent or m3 for wastewater assets
39 40	Asset value (£m) (2024-25 price base) Confidence grade	The total Modern Equivalent Asset Value (MEAV) of all assets in the sub asset category as of 31 March 2026. This should be provided on an optimised replacement cost basis or a consistent basis as the high-level asset replacement work completed for the Strategic Review of Charges 2021-27 (SRC21). This analysis can be found on page 64 of WICS's SRC21 Draft Determination. Optimised replacement is defined as replacing an asset with one with the equivalent productive capacity, taking account of modern materials, techniques and design. The asset value should have a confidence grade assigned, in line with the definition below.	£m in 2024-25 price base

Column Reference	Column Title	Description	Units
41 42	Assumed asset life (years) Confidence grade	The lifetime of Scottish Water's assets split by asset category and sub-asset category. This should be a weighted average based on asset value. Asset lifetime is the amount of time (measured in years) that elapses from installation to the end of the asset's useful life (the point at which the asset is decommissioned and replaced with an alternative means of providing the service). The assumed asset life should have a confidence grade assigned, in line with the definition below.	Years
43	Annual run-rate (£m) for replacement	The expected annual expenditure of the sub-asset to fully recover the replacement cost.	£m in 2024-25 price base
44	Block D: Asset Replacement Surplus/Deficit in SRC27 (£m) (2024-25 Price Base)	The forecast cumulative difference over the SRC27 period of expenditure and average annual run rate for replacement. This column is calculated based on data reported in previous columns.	£m in 2024-25 price base
45 to 56	Block E: Asset Health	Provide the Equipment Health Index (EHI) band (as defined in the table below) by sub-asset category as at 31 March 2026 and forecasted at 31 March 2033. The EHI bands should have a confidence grade assigned, in line with the definition in below.	%

The assets should be split between five service levels – water, foul sewage and surface water shared assets, foul sewage only, surface only, and water and wastewater shared assets (or business services).

CONFIDENCE GRADING

The confidence grade system has been developed to provide a reasoned basis for Scottish Water to qualify information in respect to reliability and accuracy. It is essential that proper care and a high level of application is given by Scottish Water to the assignment of confidence grades to data requiring such annexation.

There are two elements to the confidence grades:

- Reliability bands (A to D); and
- Accuracy bands (1 to 6).

The reliability bands are assigned according to the source of the information.

Reliability band	Description
A	Sound textual records, procedures, investigations or analysis properly documented and recognised as the best method of assessment.
B	As A but with minor shortcomings. Examples include old assessment, some missing documentation, some reliance on unconfirmed reports, some use of extrapolation.
C	Extrapolation from limited sample for which Grade A or B data is available.
D	Unconfirmed verbal reports, cursory inspections or analysis.

Accuracy bands provide the margin of error around the central estimate.

Accuracy band	Accuracy to or within +/-	but outside +/-
1	1%	-
2	5%	1%
3	10%	5%
4	25%	10%
5	50%	25%
6	100%	50%
X	Accuracy outside +/- 100 %, zero or small numbers or otherwise incompatible, see example below.	

The X grade is generally only likely to be appropriate where a zero has been entered.

The overall confidence grade is a combination of the reliability and accuracy band. For example:
A2: Data based on sound records etc. (A, highly reliable) and estimated to be within +/- 5% (accuracy band 2);
C4: Data based on extrapolation from a limited sample (C, unreliable) and estimated to be within +/- 25% (accuracy band 4);
AX: Data based on sound records etc. (A, highly reliable) but value too small to calculate any meaningful accuracy percentage (accuracy band X).

The table below provides a list of compatible confidence grades.

Compatible confidence grades				
Accuracy band	**Reliability band**			
	A	**B**	**C**	**D**
1	A1			
2	A2	B2	C2	
3	A3	B3	C3	D3
4	A4	B4	C4	D4
5			C5	D5
6				D6
X	AX	BX	CX	DX

As shown in the table above, certain reliability and accuracy band combinations are incompatible – for example, D1 or D2.

EQUIPMENT HEALTH INDEX BAND DEFINITIONS

Asset lifetime is defined as the amount of time (measured in years) that elapses from installation to the end of the asset's useful life (the point at which the asset is decommissioned and replaced with an alternative means of providing the service).

Band	Description
1	Percentage of assets with actual asset age less than 65% of expected asset life
2	Percentage of assets with actual asset age between 65% and 85% of expected asset life
3	Percentage of assets with actual asset age between 85% and 100% of expected asset life
4	Percentage of assets with actual asset age more than 100% of expected asset life
X	Unable to quantify

8. Tables 4a-4d: Investment programme

Table 4a: Investment Service Areas

PURPOSE

This table covers Scottish Water's AR3, enhancement and growth expenditure by service area. The total expenditure over SRC27 by service area is part of the baseline for both AR3 and enhancement and growth. This ensures that stakeholders are consulted over any material changes to the configuration of Scottish Water's investment programme as set out in Chapter 10 of the SRC27 Final Determination.

The table provides a consolidated view of the investment programme and enables stakeholders to:

- understand the scale and make-up of planned investment;
- assess how expenditure is expected to be distributed across different investment areas;
- monitor changes in forecast expenditure over time;
- understand the balance of investment between enhancement, growth and AR3 activities; and
- provide a clear line of sight between investment expenditure, outputs and intended outcomes.

The information reported in this table should provide a consistent summary of the planned investment programme by service area and align with the detailed project and programme information reported elsewhere within the Delivery Plan.

GUIDANCE

Scottish Water should report the forecast expenditure associated with Enhancement, Growth and AR3 activities included within the Delivery Plan.

Expenditure should reflect Scottish Water's latest approved forecast and be reported on a consistent basis with the wider Delivery Plan. Forecasts should align with the assumptions reported elsewhere, including project schedules, delivery milestones, output forecasts and outcome commitments.

Investment should be categorised in accordance with the expenditure definitions set out within the table and allocated to the most appropriate primary driver or purpose. Where expenditure contributes to multiple objectives, Scottish Water should apply a consistent methodology and allocate expenditure to the principal driver.

The profile of expenditure should reflect the expected timing of delivery activity and should be updated annually to reflect changes in programme maturity, project development and delivery assumptions.

Where there are material changes from previously reported forecasts, Scottish Water should provide commentary in the Delivery Plan document explaining:

- the nature and extent of the change;
- the primary drivers of any cost movement;
- any implications for outputs, outcomes or delivery timescales; and
- actions being taken to manage emerging risks and opportunities.

Forecasts should be supported by appropriate governance and assurance arrangements and reflect the most current understanding of project and programme requirements.

DEFINITIONS

The following definitions apply to the expenditure reported in Table 4A.

General

Reference information used to identify and describe each Output, including the associated MA, Asset Category and Need for reporting and reconciliation purposes.

Column Reference	Column Title	Description	Units
1	Line Reference	The unique line reference.	N/A
2	Service Area	The principal service area that benefits from, or is primarily responsible for, the investment activity. This provides a high-level categorisation of investment and is used to support reporting, analysis and reconciliation across the Delivery Plan.	Text

Block A: AR3 (£m) (2024-25 Price Base)

Expenditure per year in the investment period for each Service Area for AR3 activities, in 2024-25 price base.

Column Reference	Column Title	Description	Units
3 to 8	Year 1 to Year 6 Spend	Expenditure forecast in each year, reviewed annually for each Delivery Plan submission. Previous years should be actualised.	£m
9	Total in SRC27	Sum of Columns 3 to 8	£m

Block B: Enhancement and Growth (£m) (2024-25 Price Base)

Expenditure per year in the investment period for each Service Area for Enhancement and Growth activities, in 2024-25 price base.

Column Reference	Column Title	Description	Units
10 to 15	Year 1 to Year 6 Spend	Expenditure forecast in each year, reviewed annually for each Delivery Plan submission. Previous years should be actualised.	£m
16	Total in SRC27	Sum of Columns 10 to 15	£m

Block C: Total

Total Expenditure in the SRC27 investment period for each Service Area in 2024-25 price base.

Column Reference	Column Title	Description	Units
17	Total SRC27	Sum of Columns 9 and 16	£m

Table 4b: Outputs

PURPOSE

The purpose of this table is to provide a transparent view of the outputs that Scottish Water plans to deliver and does deliver across its investment programme. It provides visibility of the activities, assets and interventions that Scottish Water expects to deliver and supports assessment of whether investment is translating into tangible outputs that contribute towards planned outcomes.

The table enables stakeholders to:

- understand the scale and scope of planned delivery activity;

- assess how output delivery is expected to change over time;
- monitor progress against Delivery Plan commitments;
- understand the relationship between investment and what will be delivered for customers and the environment; and
- identify areas where changes in delivery may impact achievement of longer-term outcomes.

The information reported within this table should provide a clear and consistent view of the outputs expected to be delivered across the full programme over the SRC27 period.

GUIDANCE

Scottish Water should report the forecast outputs expected to be delivered through all investment activities.

Outputs should be reported using the definitions specified within the table and should represent Scottish Water's latest approved forecast at the time of submission. Forecasts should reflect the expected delivery profile of projects and programmes and be consistent with the expenditure, milestones and outcomes reported elsewhere within the Delivery Plan. Output reporting should, wherever practicable, reflect the point at which assets, interventions or solutions enter service and are capable of delivering the intended customer, environmental or operational benefit.

Where outputs are dependent on project development, approval or delivery assumptions, forecasts should be based on the best available information and updated as greater certainty becomes available.

Output forecasts should be reported in the year that the output is expected to be delivered or become operational. Where output delivery occurs over multiple years, Scottish Water should profile outputs across the delivery period to reflect the anticipated timing of achievement rather than allocating the total output value to a single year.

Outputs should be reported when they are accepted into service and begin delivering the intended benefit. Full completion of the associated project or programme is not required where clearly identifiable outputs have achieved partial acceptance and are operational.

Where there are material changes from previous forecasts, Scottish Water should provide commentary in the Delivery Plan document explaining:

- the reason for the change;
- whether the change reflects revised scope, timing or delivery assumptions;
- any implications for expenditure profiles; and
- any consequential impacts on the achievement of planned outcomes.

Output forecasts should be supported by robust evidence and reporting methodologies to ensure consistency of measurement and comparability over time.

The outputs reported in Table 4b should provide an intermediate link between investment activity reported in Table 4a and the outcomes reported in Table 1. Each output should be capable of being traced through to the primary outcome it supports, enabling stakeholders to understand how expenditure is expected to deliver measurable customer, environmental or service benefits. This should enable stakeholders to understand how planned expenditure is expected to translate into deliverables and ultimately contribute towards customer, environmental and regulatory outcomes.

DEFINITIONS

The following definitions apply to the Outputs reported in Table 4b.

General

Reference information used to identify and describe each Output, including the associated MA, Asset Category and Need for reporting and reconciliation purposes.

Column Reference	Column Title	Description	Units
1	Line Reference	The unique line reference.	N/A
2	Service Area	The principal service area that benefits from, or is primarily responsible for, the investment activity. This provides a high-level categorisation of investment and is used to support reporting, analysis and reconciliation across the Delivery Plan.	Text
3	Need code	The unique code assigned to the need.	N/A
4	Need description	The description of the need.	Text
5	Output code	The unique code assigned to the output.	N/A
6	Output description	The description of the output.	Text
7	Output unit	The unit used for the value of the output described in Column 6.	e.g. km
8	Investment hierarchy	Category of investment.	N/A

Column Reference	Column Title	Description	Units
		Options: Cat1, Cat2a, Cat 2b, Cat3a, Cat 3b.	
9	Management approach	The management approach associated with the need and output, written as MAXXX.	N/A
10	Asset category	The asset category aligned to AR26 table G2.	Text
11 to 52	Block A: Capital Expenditure (£m) (2024-25 Price Base)	The expenditure associated with delivering the specified outputs profiled in each year of the regulatory control period for SRC27 in 2024-25 price base. Expenditure should be reported for each year rather than cumulatively.	£m in 2024-25 price base
53 to 94	Block B: Forecast outputs	The tangible deliverables in each year of the regulatory control period for SRC27. Outputs should be reported for each year rather than cumulatively.	As per 'Output unit'

Table 4c: Management Approaches

PURPOSE

Management Approaches (MAs) provide the primary framework through which investment is planned, prioritised, monitored and reported**,** grouping projects and programmes with similar objectives, drivers and service outcomes. the information reported within table 4c should therefore form the basis for, and reconcile to, the more detailed project and programme information reported elsewhere in the delivery plan.

The purpose of Table 4c is to provide a summary of planned investment by Management Approach. Management Approaches group related projects and programmes with common investment objectives, allowing expenditure, outputs, outcomes and benefits to be planned, monitored and reported on a consistent basis across the Delivery Plan.

GUIDANCE

Table 4c provides a summary of investment expenditure by Management Approach (MA) over the SRC27 period. Management Approaches provide the principal link between service outcomes (Table 1), outputs (Tables 2 and 4b) and the projects and programmes delivering investment (Table 4d).

The table and supporting commentary in the Delivery Plan document should be used to understand:

- how total forecast investment is distributed across Management Approaches;
- the balance between asset maintenance (AR3) and enhancement and growth expenditure;
- the service areas benefiting from investment;
- how expenditure is expected to contribute to customer, environmental and regulatory outcomes; and
- changes in investment priorities and expenditure profiles over time.

Scottish Water should report actual expenditure for completed years and its latest approved forecast expenditure for future years. Previous years should be actualised and future years updated through each annual Delivery Plan submission. All expenditure should be reported in 2024-25 price base.

Management Approaches should remain consistent throughout the regulatory period unless amended through the appropriate governance process. Where a new Management Approach is introduced, an existing Management Approach is removed, or expenditure is materially reallocated between Management Approaches, Scottish Water should explain in the Delivery Plan document:

- the reason for the change;
- the impact on planned outputs, outcomes and delivery;
- any changes to expenditure profiles; and
- any implications for achieving Ministerial Objectives or other agreed commitments.

The expenditure reported in this table should reconcile to:

- Table 4a at total service area level;
- Table 4b through the allocation of outputs to Management Approaches;
- Table 4d through the aggregation of project and programme expenditure; and
- the overall investment programme reported elsewhere within the Delivery Plan.

Service Area allocations should reflect the primary beneficiaries of investment and should be used consistently across all Delivery Plan tables. Where a Management Approach supports multiple service areas, expenditure should be apportioned on a reasonable and evidence-based basis. The total Service Area allocation for each Management Approach should equal the total expenditure reported for that Management Approach.

Where forecast expenditure differs materially from the baseline position or previous Delivery Plan submission, Scottish Water should provide supporting commentary in the Delivery Plan document explaining the drivers for change, including scope changes, delivery re-profiling, emerging risks, regulatory requirements, efficiencies achieved, or changes approved through WIIG.

DEFINITIONS

The following definitions apply to the Management Approaches reported in Table 4c. Management Approaches represent the principal investment categories used to plan and monitor delivery of the investment programme. The descriptions should be used consistently across the Delivery Plan to support the allocation of expenditure, outputs, outcomes and benefits to the appropriate investment area.

Management Approach Identification

Reference information used to identify and describe each Management Approach, including the associated service area for reporting and reconciliation purposes.

Column Reference	Column Title	Description	Units
1	Line Reference	The unique line reference.	Number
2	Management Approach	Management Approach reference associated with the identified service area or outcome for the project or programme.	Reference Number
3	MA Title	Title of the Management Approach referenced in column 2 for the identified service area or outcome for the project or programme.	Text
4	Primary Service Area	The principal service area that benefits from, or is primarily responsible for, the investment activity. This provides a high-level categorisation of investment and is used to support reporting, analysis and reconciliation across the Delivery Plan.	Text

Block A: AR3 (£m; 2024-25 Price Base)

Expenditure per year in the investment period for each Management Approach for AR3 activities, in 2024-2025 price base.

Column Reference	Column Title	Description	Units
5 to 10	Year 1 to Year 6 Spend	Expenditure forecast in each year, reviewed annually for each Delivery Plan submission. Previous years should be actualised.	£m
11	Total in SRC27	Sum of Columns 5 to 10	£m

Block B: Enhancement and Growth (£m; 2024-25 Price Base)

Expenditure per year in the investment period for each Management Approach for Enhancement and Growth activities, in 2024-2025 price base.

Column Reference	Column Title	Description	Units
12 to 17	Year 1 to Year 6 Spend	Expenditure forecast in each year, reviewed annually for each Delivery Plan submission. Previous years should be actualised.	£m
18	Total in SRC27	Sum of Columns 5 to 10	£m

Block C: Service Area (£m; 2024-25 Price Base)

Service area allocation columns are used to apportion investment between the relevant service areas where benefits are shared. The allocations should reflect the proportion of expenditure or benefits attributable to each service area and should sum to 100% for each project or programme.

Column Reference	Column Title	Description	Units
19	Water Quality	Forecast and actualised spend in the Water Quality service area across SRC27	£m
20	Water Continuity	Forecast and actualised spend in the Water Continuity service area across SRC27	£m
21	Wastewater Flows	Forecast and actualised spend in the Wastewater Flows service area across SRC27	£m
22	Water Environment	Forecast and actualised spend in the Water Environment service area across SRC27	£m

Column Reference	Column Title	Description	Units
23	Business Support	Forecast and actualised spend in the Business Support across SRC27	£m
24	Enabling Growth	Forecast and actualised spend in the Growth service area across SRC27	£m
25	Climate Mitigation	Forecast and actualised spend in the Climate Mitigation service area across SRC27	£m
26	Total in SRC27	Sum of Columns 19 to 27.	£m

Table 4d: Investment Programme

PURPOSE

The purpose of this table is to provide cost, output and carbon information on Scottish Water's projects and programmes of work throughout the SRC27 period. The table should present both a retrospective view of delivery performance and a forward-looking view of planned investment, covering investment projects and programmes.

For completed and ongoing investment, the table should report actual expenditure in year, outputs delivered, carbon and progress achieved to date. For future investment, it should set out planned costs, outputs and expected benefits including carbon, providing an evidence-based view of anticipated delivery over the remainder of the SRC27 period and beyond. For completed years Scottish Water should provide actual carbon values where available. Future years should reflect the latest forecast carbon assessment.

This information will support transparency and accountability by providing a baseline (the first submission of the Delivery Plan) for monitoring delivery and outturn performance, enabling stakeholders to track progress against planned commitments and the benefits delivered for customers. It will also inform WICS' assessment of Scottish Water's performance throughout the SRC27 period, recognising that the investment programme will evolve as projects and programmes progress through the regulatory change process and the Water Industry Investment Group (WIIG) as investment priorities are refined.

GUIDANCE

In this table Scottish Water should report all projects and programmes of work on which expenditure has been incurred, is being incurred, or is planned to be incurred during the SRC27

period. This includes investment associated with the completion of projects initiated in SRC21, investment supporting delivery during SRC27, and activities such as investigations, studies, design and development work that may inform investment in future regulatory periods. The table should provide expenditure, outputs, carbon impact and benefits achieved to date, together with planned expenditure, outputs and benefits for future years.

This should consist of two types of line items:

- **Identified projects** which have a total project value of at least **£1m**, are of specific interest to a regulator, or have a total project value of less than £1m but are considered novel or contentious aligning with the Committed List ruleset;[4] and
- **Programmes of work** comprising groups of projects each of which has a total project value of less than £1m and is not considered novel or contentious.
  - In the context of asset maintenance, programmes of work should comprise investment activities that relate to the same type of assets (i.e. projects are grouped into programmes of work by sub-asset category) or management approach, involve repeatable work of similar construction requirements and risk profiles, and where the location of the asset may not be known in advance. Some of this work may be demand-driven (e.g. responding to asset failures), while other work may be planned and proactive. Scottish Water should distinguish between demand-driven and proactive programmes in their reporting.
  - In the context of enhancement and growth, programmes of work should comprise investment that shares common characteristics, delivers the same or similar outputs and outcomes, involves repeatable work of similar construction requirements and risk profiles, and where the location of the investment may not be known in advance. Examples may include programmes to remove unsatisfactory intermittent discharges or improve combined sewer overflows.

Scottish Water may use multiple lines per project or programme of work to ensure correct allocation to Need, Output or Outcome.

For the avoidance of doubt, any identified project with a total project value of **£1m** or over should be reported on a separate line and should not be aggregated within a programme of work.

For each project or programme, Scottish Water should provide:

- expenditure incurred in previous years (for programmes this should be expenditure require to ensure that output unit costs are accurate) and the current reporting year;
- outputs and milestones achieved to date;
- forecast expenditure for future years;
- indirect Project/ Programme spend;

[4] Based on conversations with Scottish Water, it has been agreed that the first Delivery Plan published before the start of SRC27 may exclude identified projects with a total project value of less than £3m.

- planned outputs and milestones for future years; and
- where appropriate, the expected outcome and benefits to be delivered for customers, communities and the environment should be addressed in the accompanying Delivery Plan document

This information should provide a clear audit trail between planned and actual delivery, enabling stakeholders to understand how investment is progressing over time and how delivery performance compares with previous forecasts.

All relevant fields should be completed for each project or programme wherever data is available. Investment, outputs, outcomes, delivery dates and other key attributes should be recorded consistently to ensure that expenditure can be traced to the corresponding outputs and benefits. Records with expenditure but no associated outputs, outcomes or other required classifications should be avoided unless there is a clear and documented reason why the information is not applicable or not yet known.

Outputs recorded for programmes should reflect the quantity of interventions delivered rather than the number of projects or sites. Where a programme delivers multiple interventions at a single site, each intervention should be recorded and counted individually (e.g. 5 interventions = 5 outputs, not 1 output). This approach is consistent with previous discussions with WICS and the agreed Draft Determination consultation response by Scottish Water. Where appropriate, individual projects may have a single unit output (1 No.), particularly where the project delivers a discrete customer, regulatory or service outcome.

For outputs associated with projects delivered in phases or through multiple commissioning stages, Scottish Water should report outputs as they are accepted into service and begin delivering the intended benefit. Full project completion is not required where identifiable elements of scope have achieved partial acceptance and the associated outputs are demonstrably operational. The approach adopted should be applied consistently across the programme and supported by appropriate governance and assurance processes.

Indirect/support costs should be recorded within the table. Indirect costs should include programme management, design, professional services, overheads and other support activities. Where estimates are not yet sufficiently developed, the best available forecast should be provided. This should align to £-in-the-ground calculations. For the avoidance of doubt, direct costs should include expenditure directly attributable to delivering the intervention (e.g. construction, land purchase, materials and delivery contracts). Remaining expenditure, excluding project specific or programme risk, would be the indirect sum. This has been included to understand cost drivers and to support benchmarking of costs across the sector.

The Delivery Plan document should give a high-level outline of any changes from the previous submission. New project or programme lines should be summarised in an appendix using the following fields to allow identification within the submission: Investment code, Investment name and Investment need ID. For clarity, this excludes lines generated from the splitting of a project line as Gate progression is made. Any project lines that have evolved from programme line must be included, where the resultant project is greater than £1m. Where a project or programme line is removed out-with the WIIG change process, the Delivery Plan document should highlight this, with a list of removals appended to the document.

WICS and Scottish Water recognise that arrangements for monitoring and reporting the realisation of investment benefits will continue to develop during SRC27. Scottish Water should therefore maintain appropriate evidence of the benefits expected from investment projects and programmes, including both financial and non-financial benefits where relevant. The expected outcome and benefits to be delivered for customers, communities and the environment should be addressed in the accompanying Delivery Plan document

As approaches mature, additional reporting requirements may be introduced through future updates to the Delivery Plan guidance to support greater transparency on the extent to which forecast benefits have been realised and the outcomes achieved for customers, communities and the environment.

ALIGNMENT WITH OTHER TABLES

The forecast expenditure, associated outputs and contributions to outcomes reported in this table should be consistent with Tables 1 through to Table 4c. This is aided by Block F: Reference.

The Delivery Plan should reconcile to the Annual Return through the use of consistent project and programme references, expenditure classifications and reporting definitions. Table 4d will effectively replace G6a, driving completion of other tables within the G category. This will enable expenditure reported at project, programme and portfolio level to be traced between submissions, providing transparency on changes between planned and actual investment delivery and supporting assurance of reported information.

In Year 1, baseline, Scottish Water shall share any supplementary material to the Delivery Plan to show how tables reconcile to the Final Business Plan, highlighting any changes including variations to projects, programmes, outputs and their delivery dates. This would also help to provide transparency over how Scottish Water has developed the aggregated programmes of work. This shall be included in the Delivery Plan document.

DEFINITIONS

Block A: Project and Programme Data

The threshold for projects to be included in this table is £1m (Total), unless they are novel or contentious. Projects may be split over multiple lines, if the sum of these exceeds £1m they shall be included in the Table.

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
1	Unique ID	Unique ID code assigned to each line within this table. All codes should be mutually exclusive.	Number	1
2	Investment Code	Autocode assigned to the overall project or programme.	Number	
3	Delivery Plan ID	ID to link projects and programmes in the Annual Return G tables to projects and programmes in the Delivery Plan. In particular, to link projects in the Annual Return to programme lines in the Delivery Plan if the creation of that project was not forecast in the Delivery Plan. Projects in the Annual Return should have the same Delivery Plan ID as the projects and programmes which they are compared to in the Delivery Plan.	Number	
4	Investment Name	Description of the project or programme.	Text	2
5	Investment Need	Need code assigned to the project or programme line	Number	

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
6	Need Description	Description of the identified need.	Text	
7	Investment Hierarchy AR3 or Enhancement	Category of investment. Options: Cat1, Cat2a, Cat 2b, Cat3a, Cat 3b.	Text	
8	Programme or named project	Identify whether the row is a named project above the £1m threshold, are of specific interest to a regulator, or are novel and contentious. Options: Project, Programme.	Text	
9	Service	Service Type: Water, Foul sewage and surface water shared assets, Foul sewage only, Surface water only, Water & wastewater shared assets.	Text	3
10	Primary Ministerial Objective	The primary Ministerial Objective towards which each investment line contributes.	Text	7a
11	Benefit type: grey, hybrid or blue-green solution	Identify whether the intervention includes nature-based solutions, blue-green infrastructure, or a hybrid approach. This information will be used to support reporting on environmental outcomes, resilience and wider strategic objectives. Options: Grey solution, Hybrid solution, Blue-green solution.	Text	6a
12	Primary Period of Delivery	The period in which the majority of the project/ programme investment will be spent based on the forecast and committed list	Text	14

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
		dates: SRC21 with completion planned in SRC27. SRC27 with completion planned in SRC27. SRC33 with development in SRC27 etc.		
13	Project Location - Local Authority	Local Authority where the majority of the works are taking place. Can be rolled up to Region or SW-wide as appropriate.	Text	
14	Ex-PFI Asset	This column captures whether a named project impacts an asset that used to be under a Private Finance Initiative contract. Select if works will occur after hand-back.	Yes/ No	13
15	Committed Status	Identify whether a named project is pre-development, pre-committed, on the Committed List, or included in a Committed List Programme Options: Investment pre-development, Investment in-development/pre-commitment, Committed List Named Project, Committed List Programme.	Text	15
16	Last Approved Gate	The last investment Gate that the project or programme achieved.	Text	
17 - 25	Forecast Gate Dates	Report the actual or current forecast date when a named project has passed or is expected to pass the milestone. As a project progresses	DD/MM/YYYY	16 to 18 partial

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
		the Gates should be actualised up to Gate 90.		
26-28	Committed List Forecast Dates	Report the actual or current forecast date when a named project has passed or is expected to pass the Committed List Milestones.	DD/MM/YYYY	19 to 21
29	Civil Split	% of expenditure allocated to Non-infrastructure Civil works for a project/ programme. This should be updated through project Gates.	%	
30	MEICA Split	% of expenditure allocated to Non-infrastructure MEICA works for a project/ programme This should be updated through project Gates.	%	
31	Infrastructure Split	% of expenditure allocated to infrastructure for a project/ programme. This should be updated through project Gates.	%	
32	Other Split	% of expenditure allocated to project/ programme not covered in civil, MEICA or infrastructure e.g. digital, fleet, property. This should be updated through project Gates.	%	

Block B: Capital Expenditure (£m; Outturn Prices)

All lines for both projects and programmes of works should have the column for pre-SRC27 expenditure filled out. All lines for projects should have the columns for post-SRC27 expenditure filled out, where appropriate for programmes.

Risk allowance is a subset of the forecast expenditure and covers Scottish Water's allowance for site-specific risk and programme wide uplift for risk.

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
33	Pre-SRC27	The total post-efficiency capital expenditure prior to the SRC27 period for the project or programme.	£m in outturn price base	36
34 to 39	Year 1 to 6	The post-efficiency capital expenditure for each year of the SRC27 period for the project or programme.	£m in outturn price base	37 to 42
40	Total in SRC27	The total post-efficiency capital expenditure over the SRC27 period for the project or programme. Where a project is presented as a range, the most likely should be used here.	£m in outturn price base	43
41	Total risk allowance in SRC27	The project/programme expenditure that relates to an allowance for Project specific risk in the SRC27 period. This should include Scottish Water's allowance for site-specific and programme-wide uplift for risk. Generic Risk included within the Delivery Vehicle overheads should be excluded.	£m in outturn price base	44
42	Total Indirect Cost in SRC27	The project/programme expenditure in SRC27 associated with the overheads to allow determination of Direct & Indirect Cost, this should exclude site-specific and programme-wide uplift risk.	£m in outturn price base	
43 to 45	SRC33, SRC39, and SRC45	The total post-efficiency capital expenditure over each subsequent regulatory control period after SRC27 for the project or programme.	£m in outturn price base	45 to 47
46	Total expenditure	The total post-efficiency capital expenditure over the whole life of the project or programme.	£m in outturn price base	48

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
47	Total risk allowance	The project expenditure that relates to an allowance for risk across all regulatory control periods (i.e. over the whole life of the project or programme). This should include Scottish Water's allowance for site-specific and programme-wide uplift for risk. Generic Risk included within the Delivery Vehicle overheads should be excluded.	£m in outturn price base	49
48	Total Indirect Cost	Percentage of the overall project budget associated with the overheads to allow determination of Direct & Indirect Cost, this should exclude site-specific and programme-wide uplift risk.	£m in outturn price base	50 to 63

Block C: Capital Expenditure (£m; 2024-25 Price Base)

All lines for both projects and programmes of works should have the column for pre-SRC27 and SRC27 expenditure populated. All lines for projects should have the columns for post-SRC27 expenditure populated, but lines for programmes of works are not required to have these columns populated.

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
49 to 64	All columns	Definitions as per Block B: Capital Expenditure (£m; Outturn Prices) **but values should be in 2024-25 price base**	£m in 2024-25 price base	22 to 35

Block D: Primary Benefits - Outputs or Interventions

The outputs in this table should be **consistent with** those submitted in **Table 4b**.

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
65	Output or intervention type	Drop-down menu. Options: Enhancement output, Growth output, Inspection Intervention, Replacement intervention, Repair intervention, Refurbishment intervention.	Text	64
66	Primary output	The primary tangible deliverable. Scottish Water should ensure the text input reconciles with the list of outputs in table 2 (unless it relates to output expenditure included in lines 2.58 and 2.59 for “Other enhancement expenditure” and “Other growth expenditure”, respectively).	Text	65
67	Output Code	The code related to the primary output selected in the preceding column.	Number	
68	Functional activity	Scottish Water should only input a value in this column if the project/programme’s primary benefit relates to a replacement, repair or refurbishment intervention as per column 74. Scottish Water should ensure the text input reconciles with the list of functional activities in Table 3a, column “Functional activity”.	Text	66
69	Asset category	Scottish Water should only input a value in this column if the project/programme’s primary benefit relates to a replacement, repair or refurbishment intervention as per column 74. Scottish Water should ensure the text input reconciles with the list of asset categories in Table 3a, column “Asset category”.	Text	67
70	Sub asset category	Scottish Water should only input a value in this column if the project/programme’s primary benefit relates to a replacement, repair or refurbishment intervention as per column 74. Scottish Water should ensure the	Text	68

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
		text input reconciles with the list of sub asset categories in Table 3a, column "Sub asset category".		
71	Output Units	The units in which deliverables can be measured.	e.g. Km, Number	71
72	Allocation of expenditure to output/ intervention (%)	The percentage of the expenditure reported in column 71 "Total expenditure" allocated to the primary output or intervention.	%	72
73	Allocation of expenditure to output/ intervention (£)	The expenditure reported in column 71 "Total expenditure" allocated to the primary output or intervention.	£	
74-79	Year 1 to 6	This is the number of outputs forecast to be delivered in each year of the SRC27 period. For replacement, repair or refurbishment interventions (as per column 74), this is the number or length of interventions forecast to be delivered in each year of the SRC27 period.	Number/ Length	73 to 78
80	Total in SRC27	Calculated column: Sum of year 1 to 6.	Number/ length	79

Block E: Carbon

The carbon measures within the Delivery Plan capture the estimated whole-life greenhouse gas impacts of investment activities and should be presented on a consistent basis for comparison and reporting.

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
81	Embodied total carbon impact (tCO2e)	The total greenhouse gas emissions (expressed in Carbon Dioxide Equivalents) associated with creating and delivering the asset or intervention. This includes emissions from materials, manufacturing, transportation, construction activities and installation, expressed as tonnes of carbon dioxide equivalent.	tCO2e	
82	Embodied total carbon impact per £m (Carbon intensity ratio)	A measure of embodied carbon efficiency, showing the amount of embodied carbon generated per £1m of investment. Typically used to compare the carbon intensity of projects regardless of their size or cost.	tCO2e/£m	
83	Annual scope 1 operational carbon impact CO2	Annual scope 1 (direct emissions) operational Carbon Dioxide emissions (expressed in Carbon Dioxide Equivalents).	tCO2e	
84	Annual scope 1 operational carbon impact CH4 (tCO2e)	Annual scope 1 (direct emissions) operational Methane emissions (expressed in Carbon Dioxide Equivalents).	tCO2e	
85	Annual scope 1 operational carbon impact N2O (tCO2e)	Annual scope 1 (direct emissions) operational Nitrous emissions (expressed in Carbon Dioxide Equivalents).	tCO2e	
86	Annual scope 2	Annual operational emissions due to scope 2 (Grid electricity used by	tCO2e	

Column Reference	Column Title	Description	Units	Final Business Plan Table 5 ref (if relevant)
	operational carbon impact tCO2e location based	company (including Combined Heat and Power (CHP) electricity purchased). Scottish Water should use location-based method (expressed in Carbon Dioxide Equivalents).		
87	Annual scope 3 operational carbon impact tCO2e	Annual scope 3 emissions associated with operation of the asset that occur outside Scottish Water's direct control. Examples include supply chain activities, outsourced services, treatment chemicals, waste management and contractor activities (expressed in Carbon Dioxide Equivalents).	tCO2e	
88	Annual total scope 1-3 operational carbon impact tCO2e	Annual scope 1 - 3 GHG emissions (expressed in Carbon Dioxide Equivalents).	tCO2e	

Block F: References

The purpose of this Block is to provide reference information that supports the population and assurance of other Delivery Plan tables and Annual Return. The data can be used to validate calculations, reconcile reported values between sections and provide additional context for the interpretation of investment, output and performance information reported elsewhere within the Delivery Plan.

Column Reference	Column Title	Description
89	Table 1 Ref	Corresponding line reference from column 1 in Table 1.

Column Reference	Column Title	Description
90	Table 2 Ref	Corresponding line reference from column 1 in Table 2.
91	Table 3 Ref	Corresponding line reference from column 1 in Table 3.
92	Table 4a Ref	Corresponding line reference from column 1 in Table 4a.
93	Table 4b Ref	Corresponding line reference from column 1 in Table 4b.
94	Table 4c Ref	Corresponding line reference from column 1 in Table 4c.
95	Table 5 Ref	Corresponding line reference from the column 2 in Table 5, where applicable.
96	Table G1 Ref	Corresponding Annual Return G1 table reference.
97	Table G9 Ref	Corresponding Annual Return G9 table reference.
98	MAv2 or sub outcome reference	Management Approach reference associated with the identified service area or outcome for the project or programme from the list in Table 4c.
99	MAv2 or sub outcome name	MA name associated with the identified service area or outcome for the project or programme from Table 4c.
100	Service Outcome	Identifier used to describe the primary service outcome expected from the intervention, linking investment activity to the customer, environmental, regulatory or operational benefits delivered.
101	Technical Appendix	Corresponding Technical Appendix with the Final Business Plan submission
102	Rollup Code	Code used by Scottish Water in the completion of the tables

Column Reference	Column Title	Description
103	Tier	Classification used to identify whether investment relates to planned capital projects and programmes delivered through the investment governance process or responsive and planned capital maintenance activities.

9. Table 5: Baseline projects

Purpose

The purpose of this table is to provide cost, output and carbon information on a subset of larger projects and programmes of work throughout the SRC27 period. The table should present both a retrospective view of delivery performance and a forward-looking view of planned investment, covering investment projects and programmes.

Table 5 contains the same information as Table 4d but is limited to a selected number of high-value projects and programmes. The purpose of the table is to provide additional transparency to WIIG for significant investments by setting out project-specific expenditure, outputs, outcomes and delivery assumptions. Information reported within this table should reconcile to the corresponding values reported elsewhere in the Delivery Plan.

Guidance

The table will initially be populated with a maximum of 20 projects or programmes with a forecast delivery value greater than £30m. Where a project is represented by multiple lines within the Delivery Plan, eligibility for inclusion is based on the combined value of all related lines rather than individual line values. It is recognised that the value limit means that most projects will align with the Special Projects category, for example, the initial selection will include the West Central Bioresource project.

Projects may transition into or out of Table 5 where there is a material change in status, scope or forecast value. For example, a project may be removed following cancellation, significant de-scoping or a reduction in forecast value below the £30m threshold. Any such changes will be managed through the same change control process set out in Section 10 of the Final Determination. The Delivery Plan document should give a detailed outline of the changes.

Projects exceeding the £30m threshold for the first time will be considered for inclusion through the change control process. Approved additions will normally be reflected in the subsequent February Delivery Plan submission. Where more than 20 eligible projects exceed the threshold and remain pre-Gate 110, WIIG will determine the priority projects for inclusion. WIIG may also request the inclusion of specific projects below the £30m threshold where additional visibility is considered beneficial.

Projects that have achieved all planned outputs and incurred all material expenditure will normally be removed from Table 5 in the subsequent Delivery Plan submission but remain in 4d.

Definitions

Table 5 uses the same field definitions, data requirements, units and reporting conventions as Table 4d. Unless otherwise stated, Scottish Water should complete Table 5 in accordance with the guidance and definitions provided for Table 4d.

10. Table 6: Indexation

Purpose

Table 6 sets out the actual and forecast indexation assumptions used to convert expenditure between the 2024-25 price base and outturn prices throughout the Delivery Plan. The table provides transparency over the economic assumptions underpinning expenditure forecasts and supports reconciliation between regulatory reporting, investment planning and financial forecasts.

The purpose of the table is to:

- provide a consistent basis for the application of inflation assumptions across all Delivery Plan tables;
- enable stakeholders to understand how expenditure forecasts are expected to evolve in outturn prices over time;
- support reconciliation between expenditure reported in 2024-25 price base and outturn prices;
- provide transparency over the inflation assumptions applied in the development of investment forecasts; and
- ensure consistency of reporting throughout the SRC27 period.

Guidance

We expect Scottish Water to populate this table on an ongoing basis during the regulatory period as part of its initial and subsequent delivery plans.

Actual values should be applied for completed years and should reflect the published Consumer Price Index (CPI) annual average for the relevant financial year. Forecast values should represent Scottish Water's latest approved planning assumptions at the time of submission and should be updated annually through the Delivery Plan process. We expect Scottish Water to apply inflation forecast assumptions using reliable sources such as the Bank of England or the Office for Budget Responsibility. Scottish Water must make clear the source of any inflation forecasts applied.

The inflation assumptions reported in this table should be used consistently across all expenditure reported within the Delivery Plan, including Tables 2, 3, 4 and 5. Where inflation assumptions are revised from those reported in a previous submission, Scottish Water should explain the reason for the change and describe any material impact on expenditure forecasts. Scottish Water should clearly explain the rationale of the forecast in the accompanying Delivery Plan document and quantify any material impact on reported expenditure.

Definitions

The following definitions apply to the values reported in Table 6.

Column Reference	Column Title	Description
1 and 2	Actual 2024-25 and 2025-26	The actual values in 2024-25 and 2025-26 based on published CPI data for the relevant financial year. Values should not be restated unless the underlying source data changes.
3 to 9	Forecast 2026-27 to 2032-33	Forecast values for 2026-27 and each year of the SRC27 period. Forecasts should be reviewed and updated annually as part of each Delivery Plan submission.

Line Reference	Line description	Units	Definition
6.1	Cost inflation (CPI; financial year average)	%	Average over the financial year of the rate of Consumer Price Inflation as reported by the Office for National Statistics (ONS).
6.2	Cost inflation index	Number	Annual index showing inflation relative to 2024-25. Set at 1.00 in 2024-25 and calculated thereafter by adding 100% to the year's inflation rate (line 6.1) and multiplying by the previous year's cost inflation index (this line).

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