

## Financial Data RIGs Reporting Workbook

Licensee Name / s:	<b>NIENetworks Transmission &amp; Distribution</b>
Reporting price base:	Nominal
Year / s:	Oct 2017 - Mar 2024
Related Party 1:	N / A



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**Worksheets**

<b>Worksheet type</b>	<b>Worksheet name</b>	<b>Status</b>	<b>Category</b>
Administration	<a href="#">Change Log</a>	Live	Administration
Financial Data RIGS	<a href="#">Financial Data RIGS</a>	Live	Values
Reconciliation	<a href="#">Rec 1 - Opex</a>	Live	Reconciliation
Reconciliation	<a href="#">Rec 2 - Capex</a>	Live	Reconciliation
Reconciliation	<a href="#">Rec 3 - Income</a>	Live	Reconciliation
Reconciliation	<a href="#">Rec 4 (17-18)</a>	Live	Reconciliation
Reconciliation	<a href="#">Analysis 1 Benefit Pension Charge</a>	Live	Analysis



# Financial Data

Model period ending  
Timeline label  
Financial year ending  
Model column counter

					30 Sep 17	31 Mar 18	31 Mar 19	31 Mar 20	31 Mar 21	31 Mar 22	31 Mar 23	31 Mar 24	31 Mar 25
					RP5	RP6	RP6	RP6	RP6	RP6	RP6	RP6	Post RP6
					2017	2018	2019	2020	2021	2022	2023	2024	2025
					1	2	3	4	5	6	7	8	9
<b>4.19 Demonstrably inefficient qualifying capex expenditure - DIQCE_X<sub>t</sub></b>													
Demonstrably inefficient qualifying capex expenditure - DN		DIQCE_DN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient qualifying capex expenditure - ES		DIQCE_ES <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient qualifying capex expenditure - MTRN		DIQCE_MTRN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient qualifying capex expenditure - RT		DIQCE_RT <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient qualifying capex expenditure - D5Y		DIQCE_D5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>4.21 Pass Through capex expenditure amount - PTCE_X<sub>t</sub></b>													
Capex connections amount - DN		CC_DN <sub>t</sub>		25.825	-	0.193	2.996	3.241	2.020	5.089	5.229	7.058	-
Capex connections amount - ES		CC_ES <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Capex connections amount - MTRN		CC_MTRN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Capex connections amount - RT		CC_RT <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Capex connections amount - D5Y		CC_D5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>Capex connections amount - CC_DN<sub>t</sub></b>													
Connection expenditure: Housing sites with 12 or more Domestic Premises	Capex	CC_DN <sub>t</sub>	<b>Connections</b>	55.701	-	3.031	8.125	7.851	6.475	9.953	9.455	10.810	-
Connection income: Housing sites with 12 or more Domestic Premises	Contr butions	CC_DN <sub>t</sub>	<b>Connections</b>	(29.875)	-	(2.838)	(5.129)	(4.610)	(4.456)	(4.864)	(4.227)	(3.752)	-
<b>Use of shared asset charge - CCSA_DN<sub>t</sub></b>													
Connection expenditure: Use of Shared Asset Charge	Capex	CCSA_DN <sub>t</sub>	<b>Connections</b>	-	-	-	-	-	-	-	-	-	-
<b>4.23 Demonstrably inefficient pass through capex expenditure</b>													
Demonstrably inefficient pass through capex expenditure - DN		DIPTCE_DN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient pass through capex expenditure - ES		DIPTCE_ES <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient pass through capex expenditure - MTRN		DIPTCE_MTRN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient pass through capex expenditure - RT		DIPTCE_RT <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient pass through capex expenditure - D5Y		DIPTCE_D5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>4.28 Capex disposal amount CD_X<sub>t</sub></b>													
Asset disposal lookback periods													5
<b>Historic timeline</b>													
Historic - asset disposals - DN		OCD_DN <sub>t</sub>		0.081	2008	2009	2010	2011	2012	2013	2014	2015	2016
Historic - asset disposals - ES		OCD_ES <sub>t</sub>		-	-	-	-	-	-	0.032	-	0.049	-
Historic - asset disposals - MTRN		OCD_MTRN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Historic - asset disposals - RT		OCD_RT <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Historic - asset disposals - D5Y		OCD_D5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>Current timeline</b>													
Asset disposals - DN		OCD_DN <sub>t</sub>		1.325	2017	2018	2019	2020	2021	2022	2023	2024	-
Asset disposals - ES		OCD_ES <sub>t</sub>		-	-	-	-	-	0.004	0.015	1.306	-	-
Asset disposals - MTRN		OCD_MTRN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Asset disposals - RT		OCD_RT <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Asset disposals - D5Y		OCD_D5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>4.32 Allowed capex for 5 Year D.RAB - AC_D5Y<sub>t</sub></b>													
Additional Allowed Capex - D5Y		ACNES_D5Y <sub>t</sub>	15/16 Prices	2.257	-	-	-	-	1.614	0.643	-	-	-
<b>4.35 Volume of properties with undereaves service - UV<sub>t</sub></b>													
Volume of properties with undereaves service		UV <sub>t</sub>	#	19,066	-	1,464	3,530	2,110	261	1,970	5,295	4,436	-
<b>Undereaves allowance unit cost - UAU_2016 (Table 5)</b>													
Undereaves allowance unit cost		UAU_2016		-	0.000412	0.000408	0.000405	0.000401	0.000398	0.000395	0.000391	-	-
<b>4.37 Additional allowed capex - ACDR_X<sub>t</sub></b>													
Additional allowed capex - DN		ACDR_DN <sub>t</sub>		57.413	-	-	-	-	-	1.436	15.867	40.111	-
Additional allowed capex - ES		ACDR_ES <sub>t</sub>		-	-	-	-	-	-	-	-	-	-



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					RP5	RP6	RP6	RP6	RP6	RP6	RP6	RP6	Post RP6
					2017	2018	2019	2020	2021	2022	2023	2024	2025
					1	2	3	4	5	6	7	8	9
<b>6.5 Demonstrably inefficient qualifying opex expenditure - DIQOE<sub>t</sub></b>													
Demonstrably inefficient qualifying opex expenditure				DIQOE <sub>t</sub>	-	-	-	-	-	-	-	-	-
<b>6.7 Pass through opex expenditure - PTOE<sub>t</sub></b>													
Opex licence fee				OLF <sub>t</sub>	9.757	0.767	1.554	1.425	1.296	1.228	1.563	1.924	-
Opex connection amount				OC <sub>t</sub>	1.180	0.533	(0.029)	(0.007)	0.617	0.116	0.001	(0.050)	-
Opex licence fee	Opex			OLF <sub>t</sub>	9.757	0.767	1.554	1.425	1.296	1.228	1.563	1.924	-
Connection income - Housing sites with 12 or more Domestic Premises	Income			OC <sub>t</sub>	(0.417)	(0.367)	-	-	-	-	-	(0.050)	-
Opex Connections Amount - Housing sites with 12 or more Domestic Premises	Opex			OC <sub>t</sub>	1.597	0.900	(0.029)	(0.007)	0.617	0.116	0.001	(0.000)	-
<b>6.9 Demonstrably inefficient pass through opex expenditure - DIPTOE<sub>t</sub></b>													
Demonstrably inefficient passes through opex expenditure				DIPTOE <sub>t</sub>	-	-	-	-	-	-	-	-	-
<b>6.15 Allowed opex other amount - AOO<sub>t</sub></b>													
Allowed opex other amount - enduring solution				ES <sub>t</sub>	-	-	-	-	-	-	-	-	-
Allowed opex other amount - injurious affection				IA <sub>t</sub>	0.028	0.028	-	-	-	-	-	-	-
Allowed opex other amount - changes of law				COL <sub>t</sub>	1.026	0.106	0.175	0.179	0.177	0.176	0.213	-	-
Allowed opex other amount - additional IT systems				NES <sub>t</sub>	1.753	-	-	-	-	0.293	0.709	0.752	-
<b>10.1: Revenue protection services Incentive Amount - RPSI<sub>t</sub></b>													
Revenue protection service incentive share %						50.000%							
Revenue protection service revenue (POS or Zero)	Income			RPSR <sub>t</sub>	1.897	0.304	0.471	0.168	0.245	0.267	0.180	0.261	-
<b>11 Correction factor amount - K<sub>t</sub></b>													
Average specified rate				I <sub>t</sub>	-	0.667%	0.696%	0.100%	0.213%	2.396%	5.063%	5.250%	-
Actual regulated Distribution revenue recovered				ARP6 <sub>t</sub>	1,439.279	115.257	195.273	206.637	220.310	214.208	213.376	274.218	-

## TRANSMISSION RIGS

### 3.4 Maximum regulated transmission revenue for the regulatory reporting year - RP6R<sub>t</sub>

Allowed opex amount - uncollected revenue - TL

BD<sub>t</sub>

-	-	-	-	-	-	-	-	-	-	-	-	-	-
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### 4.17 Qualifying capex expenditure amount - QCE\_X<sub>t</sub>

Qualifying capex amount - TN  
Qualifying capex amount - RN  
Qualifying capex amount - NSI  
Qualifying capex amount - T5Y

QCE\_TN<sub>t</sub>  
QCE\_RN<sub>t</sub>  
QCE\_NSI<sub>t</sub>  
QCE\_T5Y<sub>t</sub>

81.346	-	9.142	11.383	10.045	10.197	12.944	15.127	12.508	-
73.311	-	0.333	0.692	3.215	2.009	23.297	24.902	18.863	-
-	-	-	-	-	-	-	-	-	-
4.782	-	0.122	0.489	0.574	0.732	0.802	1.072	0.991	-

### Qualifying capex expenditure amount - Total - QCE\_X<sub>t</sub>

159.438	-	9.597	12.563	13.834	12.938	37.043	41.101	32.363	-
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### Qualifying capex expenditure amount - QCE\_TN<sub>t</sub>

Indirect & IMF costs  
Indirect & IMF costs  
Indirect & IMF costs  
Indirect & IMF costs  
Direct expenditure  
Direct expenditure  
Non Cost RIGs  
Network investment embedded in managed service charge  
Non Cash Basis Transactions  
NABC

Capex  
Capex  
Capex  
Capex  
Capex  
Capex  
Capex  
Capex  
Capex  
Capex

QCE\_TN<sub>t</sub>  
QCE\_TN<sub>t</sub>  
QCE\_TN<sub>t</sub>  
QCE\_TN<sub>t</sub>  
QCE\_TN<sub>t</sub>  
QCE\_TN<sub>t</sub>  
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QCE\_TN<sub>t</sub>  
QCE\_TN<sub>t</sub>

**NOCs**  
**BSCs**  
**CAIs**  
**Non-Op Capex**  
**NLR**  
**Reinforcement**  
**Non Cost RIGs**  
**NLR**  
**Other**  
**Other NABCs**

4.054	-	0.468	0.570	0.740	0.618	0.754	0.411	0.494	-
3.751	-	0.249	0.433	0.564	0.530	0.628	0.793	0.554	-
20.434	-	1.545	3.124	2.635	2.381	3.669	3.793	3.287	-
1.024	-	0.119	0.114	0.080	0.056	0.212	0.273	0.170	-
49.929	-	6.536	6.979	5.945	6.258	7.222	9.363	7.627	-
-	-	-	-	-	-	-	-	-	-
0.092	-	0.092	-	-	-	-	-	-	-
2.061	-	0.134	0.162	0.082	0.355	0.458	0.493	0.376	-
-	-	-	-	-	-	-	-	-	-
0.002	-	-	0.001	0.001	-	-	-	-	-

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					RP5	RP6	RP6	RP6	RP6	RP6	RP6	RP6	Post RP6
					2017	2018	2019	2020	2021	2022	2023	2024	2025
	Capex/Opex/ Income	Defined Licence Term	Constant	Total	1	2	3	4	5	6	7	8	9
<b>Qualifying capex expenditure amount - QCE_RN<sub>t</sub></b>													
D5 mechanism costs	Capex	QCE_RN <sub>t</sub>	Reinforcement	71.696	-	0.232	0.482	3.104	1.959	22.789	24.378	18.752	-
D5 mechanism costs	Capex	QCE_RN <sub>t</sub>	CAIs	1.417	-	0.019	0.091	0.112	0.051	0.508	0.524	0.112	-
D5 mechanism costs	Capex	QCE_RN <sub>t</sub>	BSCs	0.126	-	0.040	0.086	-	-	-	-	-	-
D5 mechanism costs	Opex	QCE_RN <sub>t</sub>	Reinforcement	0.033	-	0.039	(0.003)	(0.001)	(0.001)	-	-	-	-
D5 mechanism costs	Opex	QCE_RN <sub>t</sub>	CAIs	0.022	-	0.001	0.021	-	-	-	-	-	-
D5 mechanism costs	Opex	QCE_RN <sub>t</sub>	BSCs	0.017	-	0.002	0.015	-	-	-	-	-	-
<b>Qualifying capex expenditure amount - QCE_T5Y<sub>t</sub></b>													
Non-network capex: ICT	Capex	QCE_T5Y <sub>t</sub>	Non-Op Capex	2.935	-	0.062	0.272	0.266	0.411	0.549	0.779	0.595	-
Capitalised tree cutting	Capex	QCE_T5Y <sub>t</sub>	NOCs	1.847	-	0.060	0.217	0.307	0.321	0.253	0.293	0.396	-
<b>4.19 Demonstrably inefficient qualifying capex expenditure - DIQCE_X<sub>t</sub></b>													
Demonstrably inefficient qualifying capital expenditure - TN		DIQCE_TN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient qualifying capital expenditure - RN		DIQCE_RN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient qualifying capital expenditure - NSI		DIQCE_NSI <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient qualifying capital expenditure - T5Y <sub>t</sub>		DIQCE_T5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>4.21 Pass Through capex expenditure amount - PTCE_X<sub>t</sub></b>													
Capex connection amount - TN		CC_TN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Capex connection amount - RN		CC_RN <sub>t</sub>		3.115	-	2.390	(0.509)	2.005	0.222	(2.557)	0.490	1.074	-
Capex connection amount - NSI		CC_NSI <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Capex connection amount - T5Y <sub>t</sub>		CC_T5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>Capex connections amount - CC_X<sub>t</sub></b>				<b>3.115</b>	<b>-</b>	<b>2.390</b>	<b>(0.509)</b>	<b>2.005</b>	<b>0.222</b>	<b>(2.557)</b>	<b>0.490</b>	<b>1.074</b>	<b>-</b>
<b>Capex connections amount - CC RN<sub>t</sub></b>													
Connection expenditure: Approved Generation Cluster Infrastructure - Slow	Capex	CC_RN <sub>t</sub>	Connections	24.753	-	6.878	2.348	3.690	4.525	5.577	0.621	1.115	-
Connection income: Approved Generation Cluster Infrastructure - Slow	Contributions	CC_RN <sub>t</sub>	Connections	(21.637)	-	(4.488)	(2.857)	(1.685)	(4.303)	(8.133)	(0.131)	(0.041)	-
<b>Use of shared asset charge - CCSA_RN<sub>t</sub></b>				<b>3.225</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.225</b>	<b>-</b>	<b>-</b>	<b>-</b>
Connection expenditure: Use of Shared Asset Charge	Capex	CCSA_RN <sub>t</sub>	Connections	3.225	-	-	-	-	-	3.225	-	-	-
<b>4.23 Demonstrably inefficient pass through capex expenditure - DIPTCE_X<sub>t</sub></b>													
Demonstrably inefficient pass through capex expenditure - TN		DIPTCE_TN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient pass through capex expenditure - RN		DIPTCE_RN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient pass through capex expenditure - NSI		DIPTCE_NSI <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Demonstrably inefficient pass through capex expenditure - T5Y <sub>t</sub>		DIPTCE_T5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>4.28 Capex disposal amount CD_X<sub>t</sub></b>													
<i>Historic timeline</i>													
Historic - asset disposals - TN		OCD_TN <sub>t</sub>		-	2008	2009	2010	2011	2012	2013	2014	2015	2016
Historic - asset disposals - RN		OCD_RN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Historic - asset disposals - NSI		OCD_NSI <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Historic - asset disposals - T5Y <sub>t</sub>		OCD_T5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<i>Current timeline</i>													
Asset disposals - TN		OCD_TN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Asset disposals - RN		OCD_RN <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Asset disposals - NSI		OCD_NSI <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
Asset disposals - T5Y <sub>t</sub>		OCD_T5Y <sub>t</sub>		-	-	-	-	-	-	-	-	-	-
<b>4.32 Allowed capex - AC_X<sub>t</sub></b>													
Additional Allowed Capex - T5Y		ACNES_T5Y <sub>t</sub>	15/16 Prices	-	-	-	-	-	-	-	-	-	-
<b>4.33 Additional allowed capex - ACTR_X<sub>t</sub></b>													
Additional allowed capex - TN		ACTR_TN <sub>t</sub>	15/16 Prices	-	2017	2018	2019	2020	2021	2022	2023	2024	-
Additional allowed capex - RN		ACTR_RN <sub>t</sub>	15/16 Prices	78.061	-	0.433	1.443	2.802	4.261	21.484	30.044	17.594	-





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	Capex/Opex/ Income	Defined Licence Term	Constant	Total	1	2	3	4	5	6	7	8	9
<b>CAPITAL ALLOWANCES</b>													
Deferred revenue pool additions				158.654	-	11.379	24.848	24.275	23.863	24.290	25.000	25.000	-
Non- allowable capex per period				(14.930)	-	(0.674)	(2.469)	(2.848)	(2.503)	(2.438)	(2.000)	(2.000)	-
Domestic contributions - DL				-	-	-	-	-	-	-	-	-	-
<b>Capital allowance rates</b>													
Capital allowance rate - Main rate pool						18.000%	18.000%	18.000%	18.000%	18.000%	18.000%	18.000%	-
Capital allowance rate - Special rate pool						8.000%	8.000%	6.000%	6.000%	6.000%	6.000%	6.000%	-
Capital allowance rate - Deferred revenue pool						2.500%	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%	-
<b>Non-network IT</b>													
Non-network IT - per period - DL				41.527	-	4.608	8.314	5.260	5.908	6.835	4.396	6.207	-
Non-network IT - per period - TL				2.484	-	0.163	0.274	0.412	0.390	0.354	0.484	0.406	-
Network IT - per period - DL				11.269	-	1.519	3.872	2.006	1.336	2.536	-	-	-
Metering Overheads				-	-	-	-	-	-	-	-	-	-

\* Blue Cells are Estimates

END

**REC 1 - OPEX - RECONCILIATION OF RIGS TO REGULATORY ACCOUNTS**

<b>TRANSMISSION VIA LICENCE TERM ANNEX 2</b>	<b>RP6 2018</b>	<b>RP6 2019</b>	<b>RP6 2020</b>	<b>RP6 2021</b>	<b>RP6 2022</b>	<b>RP6 2023</b>	<b>RP6 2024</b>
Qualifying opex expenditure amount	4.229	7.271	8.121	7.493	8.150	8.997	8.828
Income (included within qualifying opex)	0.200	0.364	0.581	0.321	0.312	0.357	0.316
O & M Income (included within qualifying opex)	0.225	0.466	0.496	0.503	0.550	0.668	0.748
Opex licence fee OLF <sub>i</sub>	0.192	0.389	0.356	0.324	0.307	0.391	0.481
Opex connections amount UC <sub>i</sub>	0.178	0.000	0.000	0.000	-0.014	0.000	0.000
D5 Mechanism Costs (included within qualifying capex)	0.042	0.033	-0.001	-0.001	0.000	0.000	0.000
<b>NON ANNEX 2</b>							
Connection expenditure: Various other Connections categories	0.080	0.002	0.000	0.001	0.007	0.000	0.000
	0.000	0.383	0.000	0.038	0.000	0.000	0.000
	0.000	0.000	-0.207	0.000	0.000	0.000	0.000
	0.000	-0.085	-0.345	-0.077	-0.266	-0.240	-0.031
Depreciation	8.327	16.711	18.153	19.365	20.171	21.331	22.444
<b>TOTAL</b>	<b>13.473</b>	<b>25.535</b>	<b>27.153</b>	<b>27.967</b>	<b>29.217</b>	<b>31.503</b>	<b>32.785</b>
<b>TRANSMISSION OPEX PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory accounting Transmission Operating costs	13.473	25.535	27.153	27.967	29.217	31.503	32.785
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>DISTRIBUTION VIA LICENCE TERM ANNEX 2</b>							
Qualifying opex expenditure amount	34.067	59.649	59.203	59.899	57.560	64.496	76.751
Income (included within qualifying opex)	1.747	2.282	2.425	1.954	2.582	2.549	3.396
O & M Income (included within qualifying opex)	0.941	2.116	2.249	2.275	2.361	2.678	2.970
Contestability IT costs (included within qualifying capex)	0.420	0.071	0.003	0.000	0.000	0.000	0.000
Opex licence fee OLF <sub>i</sub>	0.767	1.554	1.425	1.296	1.228	1.563	1.924
Opex connections amount UC <sub>i</sub>	0.900	-0.029	-0.007	0.617	0.116	0.001	0.000
Asset Disposals	0.000	0.000	0.000	-0.004	-0.015	-1.306	0.000
<b>NON ANNEX 2</b>							
N E Land Bank Costs - PSO	0.000	0.051	0.106	0.559	0.390	0.804	-0.058
Energy Efficiency Program (NISEP) - PSO	3.596	6.254	8.701	5.874	8.967	9.179	8.311
Payment to Power NI (PPB) - PSO	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Payment to Power NI - PSO	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Connection expenditure: Alterations (fully or partly recoverable)	2.288	2.231	2.067	1.750	2.275	2.254	4.685
Connection expenditure: Various other Connections categories	4.636	0.847	2.848	3.303	2.413	5.763	8.060
Provision Release	0.000	0.000	0.000	-0.204	0.000	-0.205	0.000
	0.000	1.343	0.000	0.137	0.000	0.000	0.000
	0.000	0.000	-0.736	0.000	0.000	0.000	0.000
	0.000	0.000	0.000	0.000	0.000	0.030	0.000
Depreciation	28.310	58.594	64.662	69.827	71.598	72.735	77.122
<b>TOTAL</b>	<b>77.671</b>	<b>134.962</b>	<b>142.945</b>	<b>147.283</b>	<b>149.475</b>	<b>160.540</b>	<b>183.161</b>
<b>DISTRIBUTION OPEX PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory accounting Distribution Operating costs	77.671	134.962	142.945	147.283	149.475	160.540	183.161
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Transmission Opex per Regulatory Accounts	N / A	28.9	26.8	27.6	27.7	30.5	34.6
Distribution Opex per Regulatory Accounts	N / A	131.5	139.9	144.4	147.7	158.2	177.9
Total Opex per Regulatory Accounts	N / A	160.4	166.7	172.0	175.4	188.7	212.5
Payment of lease liabilities Transmission per Regulatory Accounts	N / A	0.0	0.2	0.2	0.2	0.3	0.2
Lease interest paid Transmission per Regulatory Accounts	N / A	0.0	0.0	0.0	0.0	0.0	0.1
Payment of lease liabilities Distribution per Regulatory Accounts	N / A	0.0	2.8	2.7	2.8	2.7	2.5
Lease interest paid Distribution per Regulatory Accounts	N / A	0.0	0.3	0.3	0.3	0.4	0.6
Adjusted Total Opex per Regulatory Accounts	N / A	160.4	170.1	175.3	178.7	192.1	215.9
Total Opex per analysis above	91.1	160.5	170.1	175.3	178.7	192.0	215.9
Difference (Relates to Roundings in Regulatory Accounts)	N / A	0.1	0.0	0.1	0.0	0.0	0.0

**REC 2 - CAPEX - RECONCILIATION OF RIGS TO REGULATORY ACCOUNTS**

<b>TRANSMISSION VIA LICENCE TERM</b>	<b>RP6</b>	<b>RP6</b>	<b>RP6</b>	<b>RP6</b>	<b>RP6</b>	<b>RP6</b>	<b>RP6</b>
<b>ANNEX 2</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Qualifying Capex amount	9.597	12.563	13.834	12.938	37.043	41.101	32.363
Capex connections amount - CC_X <sub>i</sub>	2.390	-0.509	2.005	0.222	-2.557	0.490	1.074
Use of shared asset charge - CCSA_RN <sub>i</sub>	0.000	0.000	0.000	0.000	3.225	0.000	0.000
	0.000	0.085	0.345	0.077	0.266	0.240	0.031
<b>NON ANNEX 2</b>							
Customer Contributions - Approved Generation Cluster Infrastructure	4.488	2.857	1.685	4.303	8.133	0.131	0.041
Connection expenditure: Various other Connections categories	0.000	0.000	0.000	2.218	3.686	3.834	0.844
Legacy RP5 Dt Items	0.334	-0.378	0.053	0.000	0.000	0.000	0.000
	0.000	2.203	-0.345	-0.077	-0.266	-0.240	-0.031
Creosote Poles Provision	0.000	0.000	0.000	0.000	0.000	7.152	0.127
	0.000	0.000	0.000	-0.753	0.000	0.000	0.000
D5 Mechanism Costs (opex costs included within qualifying capex)	-0.042	-0.033	0.001	0.001	0.000	0.000	0.000
<b>TOTAL</b>	<b>16.767</b>	<b>16.789</b>	<b>17.578</b>	<b>18.928</b>	<b>49.530</b>	<b>52.709</b>	<b>34.448</b>
<b>TRANSMISSION CAPEX PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory accounting Transmission Capex costs	16.768	16.789	17.578	18.928	49.530	52.709	34.448
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>DISTRIBUTION VIA LICENCE TERM</b>							
<b>ANNEX 2</b>							
Qualifying capex expenditure amount	41.448	94.724	92.477	80.877	88.268	110.857	148.859
Capex connections amount - CC_X <sub>i</sub>	0.193	2.996	3.241	2.020	5.089	5.229	7.058
<b>NON ANNEX 2</b>							
Legacy RP5 Dt Items	0.006	0.009	0.000	0.000	0.000	0.000	0.000
Customer Contributions - Housing sites with 12 or more Domestic Premises	2.838	5.129	4.610	4.456	4.864	4.227	3.752
Connection expenditure: Various other Connections categories	21.765	24.694	19.036	16.719	25.862	26.433	32.884
Contestability IT Costs (opex costs included within qualifying capex)	-0.420	-0.071	-0.003	0.000	0.000	0.000	0.000
Creosote Poles Provision	0.000	0.000	0.000	0.000	0.000	23.715	1.052
<b>TOTAL</b>	<b>65.830</b>	<b>127.480</b>	<b>119.361</b>	<b>104.071</b>	<b>124.084</b>	<b>170.461</b>	<b>193.605</b>
<b>DISTRIBUTION CAPEX PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory accounting Distribution Capex costs	65.830	127.480	119.361	104.071	124.084	170.461	193.605
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Transmission Capex per Regulatory Accounts	N / A	33.5	16.8	18.6	48.3	54.1	36.1
Distribution Capex per Regulatory Accounts	N / A	110.8	120.1	104.4	125.3	169.1	192.0
Total Capex per Regulatory Accounts	N / A	144.3	136.9	123.0	173.6	223.2	228.1
Total Capex per analysis above	82.6	144.3	136.9	123.0	173.6	223.2	228.1
Difference (Relates to Roundings in Regulatory Accounts)	N / A	0.0	0.0	0.0	0.0	0.0	0.0

**REC 3 - INCOME - RECONCILIATION OF RIGS TO REGULATORY ACCOUNTS**

<b>TRANSMISSION INCOME VIA LICENCE TERM ANNEX 2</b>	<b>RP6 2018</b>	<b>RP6 2019</b>	<b>RP6 2020</b>	<b>RP6 2021</b>	<b>RP6 2022</b>	<b>RP6 2023</b>	<b>RP6 2024</b>
Actual regulated Transmission revenue recovered	18.451	40.441	44.641	44.460	43.900	47.621	61.701
Other Income	0.200	0.364	0.581	0.321	0.312	0.357	0.316
O & M Income	0.225	0.466	0.496	0.503	0.550	0.668	0.748
Connection income: Approved Generation Cluster Infrastructure	0.161	0.000	0.000	0.000	0.000	0.000	0.000
<b>NON ANNEX 2</b>							
Amortisation of connection capital contributions	1.727	3.657	3.733	4.189	4.164	4.437	4.567
<b>Total via licence term:</b>	<b>20.764</b>	<b>44.927</b>	<b>49.450</b>	<b>49.474</b>	<b>48.926</b>	<b>53.082</b>	<b>67.332</b>
<b>TRANSMISSION INCOME PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory accounting Transmission Income	20.764	44.927	49.450	49.474	48.926	53.082	67.332
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>DISTRIBUTION INCOME VIA LICENCE TERM ANNEX 2</b>							
Actual regulated Distribution revenue recovered	115.257	195.273	206.637	220.310	214.208	213.376	274.218
Other Income	1.747	2.282	2.425	1.954	2.582	2.549	3.396
O & M Income	0.941	2.116	2.249	2.275	2.361	2.678	2.970
Connection income - Housing sites with 12 or more Domestic Premises	0.367	0.000	0.000	0.000	0.000	0.000	0.050
Revenue Protection Services revenue	0.304	0.471	0.168	0.245	0.267	0.180	0.261
<b>NON ANNEX 2</b>							
Income from PSO tariff	2.931	2.997	-5.014	-7.171	-9.324	-17.217	-30.972
Net Land Bank subsidy	0.415	0.000	0.000	0.000	0.000	0.000	0.000
Income from Power NI (PPB) - PSO	10.610	6.800	20.200	0.000	9.880	36.700	28.000
Income from Power NI - PSO	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Income from Power NI - NI2007	0.089	0.000	0.000	0.000	0.000	0.000	0.000
Connection income - Various other connection categories	1.463	-0.019	0.001	0.009	0.000	0.000	0.224
Connection income: Alterations (fully or partly recoverable)	2.750	4.937	3.971	3.314	3.621	3.715	6.271
Amortisation of connection capital contributions	5.870	12.821	13.297	15.107	14.382	14.712	15.299
<b>Total via licence term:</b>	<b>142.743</b>	<b>227.679</b>	<b>243.934</b>	<b>236.041</b>	<b>237.977</b>	<b>256.695</b>	<b>299.717</b>
<b>DISTRIBUTION INCOME PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory accounting Distribution Income	142.743	227.679	243.934	236.041	237.977	256.695	299.717
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Transmission Income per Regulatory Accounts	N / A	45.3	49.4	49.5	48.7	52.9	67.4
Distribution Income per Regulatory Accounts	N / A	227.2	243.8	236.1	238.2	256.9	299.8
Total Income per Regulatory Accounts	N / A	272.5	293.2	285.6	286.9	309.8	367.2
Total Income per analysis above	163.5	272.6	293.4	285.5	286.9	309.8	367.0
Difference (Relates to Roundings in Regulatory Accounts)	N / A	0.1	0.2	0.1	0.0	0.0	0.2

**REC 4 (17/18) - RECONCILIATION OF RIGS TO REGULATORY ACCOUNTS 2017-18**

<b>OPEX</b>		<b>2018</b>
2017/18 - Apr to Sept 17 (H1)		85.4
2017/18 - Oct 17 to Mar 18 (H2)		91.1
<b>Total</b>		<u>176.5</u>
Transmission Opex per Regulatory Accounts		30.9
Distribution Opex per Regulatory Accounts		145.6
<b>Total</b>		<u>176.5</u>
Difference (Relates to Roundings in Regulatory Accounts)		<u>0.0</u>
<b>CAPEX</b>		<b>2018</b>
2017/18 - Apr to Sept 17 (H1)		111.3
2017/18 - Oct 17 to Mar 18 (H2)		82.6
<b>Total</b>		<u>193.9</u>
Transmission Capex per Regulatory Accounts		45.0
Distribution Capex per Regulatory Accounts		148.9
<b>Total</b>		<u>193.9</u>
Difference (Relates to Roundings in Regulatory Accounts)		<u>0.0</u>
<b>INCOME</b>		<b>2018</b>
2017/18 - Apr to Sept 17 (H1)		111.2
2017/18 - Oct 17 to Mar 18 (H2)		163.5
<b>Total</b>		<u>274.7</u>
Transmission Income per Regulatory Accounts		39.6
Distribution Income per Regulatory Accounts		235.0
<b>Total</b>		<u>274.6</u>
Difference (Relates to Roundings in Regulatory Accounts)		<u>-0.1</u>
<b>DB PENSION CHARGE</b>		<b>2018</b>
2017/18 - Apr to Sept 17 (H1)		8.9
2017/18 - Oct 17 to Mar 18 (H2)		4.8
<b>Total</b>		<u>13.7</u>
Transmission per Regulatory Accounts		2.0
Distribution per Regulatory Accounts		11.7
<b>Total</b>		<u>13.7</u>
Difference (Relates to Roundings in Regulatory Accounts)		<u>0.0</u>

**ANALYSIS 1 - DB PENSION CHARGE**

<b>TRANSMISSION</b>	<b>RP6 2018</b>	<b>RP6 2019</b>	<b>RP6 2020</b>	<b>RP6 2021</b>	<b>RP6 2022</b>	<b>RP6 2023</b>	<b>RP6 2024</b>
Pension deficit repair payments	2.059	4.177	4.269	4.340	4.511	5.590	3.114
██████████	0.000	-0.383	0.000	-0.038	0.000	0.000	0.000
██████████	0.000	0.000	0.207	0.000	0.000	0.000	0.000
Other - Pensions included in Opex	-1.192	-1.892	-1.095	-0.585	-0.598	-0.611	-0.306
Other - Pension ongoing payments	0.632	1.629	0.986	0.537	0.518	0.546	0.531
Unregulated pension deficit & Incremental deficit	-0.101	-0.205	-0.209	-0.213	-0.221	-0.950	-0.529
<b>TOTAL</b>	<b>1.399</b>	<b>3.327</b>	<b>4.158</b>	<b>4.041</b>	<b>4.210</b>	<b>4.574</b>	<b>2.810</b>
<b>TRANSMISSION PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory defined benefit pension charge less contributions paid	1.399	3.327	4.158	4.041	4.210	4.574	2.810
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>DISTRIBUTION NON ANNEX 2</b>							
Pension deficit repair payments	7.000	14.647	15.205	15.650	15.580	18.536	10.433
██████████	0.000	-1.343	0.000	-0.137	0.000	0.000	0.000
██████████	0.000	0.000	0.736	0.000	0.000	0.000	0.000
Other - Pensions included in Opex	-6.869	-9.999	-5.763	-5.622	-6.198	-6.342	-3.698
Other - Pension ongoing payments	3.643	8.611	5.192	5.156	5.369	5.663	6.419
Unregulated pension deficit & Incremental deficit	-0.343	-0.717	-0.745	-0.766	-0.763	-3.151	-1.773
<b>TOTAL</b>	<b>3.431</b>	<b>11.199</b>	<b>14.626</b>	<b>14.280</b>	<b>13.989</b>	<b>14.707</b>	<b>11.381</b>
<b>DISTRIBUTION PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory defined benefit pension charge less contributions paid	3.431	11.199	14.626	14.280	13.989	14.707	11.381
<b>DIFFERENCE</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
Transmission per Regulatory Accounts	N / A	2.2	1.3	4.1	4.1	4.4	3.0
Distribution per Regulatory Accounts	N / A	12.3	17.5	14.2	14.1	14.9	11.2
Total per Regulatory Accounts	N / A	14.5	18.8	18.3	18.2	19.3	14.2
Total per analysis above	4.8	14.5	18.8	18.3	18.2	19.3	14.2
Difference (Relates to Roundings in Regulatory Accounts)	N / A	0.0	0.0	0.0	0.0	0.0	0.0