

## Financial Data RIGs Reporting Workbook

Licensee Name / s:

**NIE Networks  
Transmission &  
Distribution**

Reporting price base:

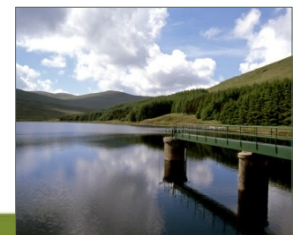
Nominal

Year / s

Apr 2012 to Sept 2017

Related Party 1

NIE Networks Services Limited



**Version submission control**

Date submitted	26-Sep-19
Submission version number	V2.0
Document name	2017_18 Financial Data RIGS V2.0

**Worksheets**

<u>Worksheet type</u>	<u>Worksheet name</u>	<u>Status</u>	<u>Category</u>
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="#">Analysis 1 Benefit Pension Charg</a>	Live	Analysis









## Financial Data

Model period ending  
Timeline label  
Financial year ending  
Model column counter

				31 Mar 12	31 Mar 13	31 Mar 14	31 Mar 15	31 Mar 16	31 Mar 17	30 Sep 17
				RP4	RP5	RP5	RP5	RP5	RP5	RP5
				2012	2013	2014	2015	2016	2017	2018
				1	2	3	4	5	6	7
<b>6.9 Opex legacy amount</b>										
Opex legacy Dt amount		OLDt		8.408	-	3.830	3.385	1.192	-	-
Legacy Dt: North-South Interconnector	Opex	OLDt	Reinforcement	3.396	-	1.890	1.445	0.060	-	-
Legacy Dt: SONI pension deficit repair	Other	OLDt	Other	5.012	-	1.940	1.940	1.132	-	-
<b>6.11 Demonstrably inefficient pass through opex expenditure - DIPTOE<sub>t</sub></b>										
Demonstrably inefficient pass through opex expenditure		DIPTOE <sub>t</sub>		-	-	-	-	-	-	-
<b>6.17 Allowed opex other amount - AOO<sub>t</sub></b>										
Allowed opex other amount - injurious affection		IA <sub>t</sub>		-	-	-	-	-	-	-
Allowed opex other amount - regulatory reporting		RR <sub>t</sub>		-	-	-	-	-	-	-
Allowed opex other amount - changes of law		COL <sub>t</sub>		(1.013)	-	-	(0.163)	(0.375)	(0.318)	(0.157)
<b>11 Correction factor amount - K<sub>t</sub></b>										
Actual regulated transmission revenue recovered		ARPS <sub>t</sub>		208.720	-	41.622	53.592	34.398	30.750	33.304
Average specified rate		I <sub>t</sub>		-	-	0.500%	0.500%	0.500%	0.333%	0.354%
										15.054
										0.667%

END

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

<b>TRANSMISSION VIA LICENCE TERM ANNEX 2</b>	<b>RP5 31 Mar 13</b>	<b>RP5 31 Mar 14</b>	<b>RP5 31 Mar 15</b>	<b>RP5 31 Mar 16</b>	<b>RP5 31 Mar 17</b>	<b>RP5 30 Sep 17</b>
<a href="#">Qualifying opex expenditure amount</a>	8.281	8.382	7.899	7.683	6.923	4.275
<a href="#">Income</a>	0.337	0.320	0.355	0.320	0.328	0.160
<a href="#">O &amp; M Income</a>	0.000	0.000	0.000	0.000	0.465	0.211
<a href="#">Opex legacy Dt amount - OLDt</a>	3.830	3.385	1.192	0.000	0.000	0.000
<a href="#">Opex licence fee OLFt</a>	0.129	0.395	0.131	0.193	0.366	0.192
<a href="#">Opex connections amount OCt</a>	0.000	0.000	0.000	0.000	0.157	0.328
<a href="#">D5 mechanism costs</a>	0.000	0.000	0.000	0.000	0.145	-0.079
<b>NON ANNEX 2</b>						
Costs of the investigation (RP5 price control referral to the Competition Commission)	0.092	0.272	0.000	0.000	0.000	0.000
Legacy Dt items: SONI pension deficit repair	-1.940	-1.940	-1.132	0.000	0.000	0.000
Depreciation	8.481	7.982	8.719	13.111	15.020	8.016
Related party margin	0.047	0.000	0.098	0.007	0.000	0.000
<b>TOTAL:</b>	<b>19.256</b>	<b>18.797</b>	<b>17.262</b>	<b>21.314</b>	<b>23.404</b>	<b>13.102</b>
<b>TRANSMISSION PER FINANCIAL DATA RIGS SOURCE DATA</b>						
Regulatory accounting Transmission Operating costs	19.256	18.797	17.262	21.314	23.404	13.102
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>DISTRIBUTION VIA LICENCE TERM ANNEX 2</b>						
<a href="#">Qualifying opex expenditure amount</a>	53.718	54.194	55.287	55.455	53.055	30.335
<a href="#">Income</a>	3.228	2.807	2.764	2.479	2.105	0.888
<a href="#">O &amp; M Income</a>	0.000	0.000	0.329	0.340	1.737	0.899
<a href="#">Power NI - Enduring Solution Phase 3</a>	0.054	0.000	0.000	0.000	0.000	0.000
<a href="#">Contestability IT costs</a>	0.000	0.000	0.000	0.535	1.026	0.396
<a href="#">Opex legacy Dt amount - OLDt</a>	1.582	0.124	0.016	0.019	0.000	0.000
<a href="#">Opex licence fee OLFt</a>	0.860	2.647	0.953	1.307	1.465	0.767
<a href="#">Opex connections amount OCt</a>	3.376	4.603	6.428	6.856	7.198	6.073
<a href="#">Asset Disposals</a>	-0.032	0.000	-0.049	0.000	0.000	0.000
<b>NON ANNEX 2</b>						
Costs of the investigation (RP5 price control referral to the Competition Commission)	0.614	1.822	0.000	0.000	0.000	0.000
NIE Land Bank Costs - PSO	0.140	0.140	-0.216	0.041	-0.138	0.000
Energy Efficiency Program (NISEP) - PSO	8.562	9.524	6.856	7.955	11.845	4.531
Payment to Power NI (PPB) - PSO	2.628	2.646	0.000	0.000	0.000	0.000
Payment to Power NI - PSO	0.000	0.605	0.000	0.000	0.000	0.000
Connection expenditure: Alterations (fully or partly recoverable)	1.654	2.050	2.401	2.661	2.148	1.171
Depreciation	55.780	46.400	48.922	47.710	51.486	27.208
Related party margin	0.316	0.000	0.710	0.046	0.000	0.000
<b>TOTAL:</b>	<b>132.480</b>	<b>127.562</b>	<b>124.400</b>	<b>125.405</b>	<b>131.927</b>	<b>72.268</b>
<b>DISTRIBUTION PER FINANCIAL DATA RIGS SOURCE DATA</b>						
Regulatory accounting Distribution Operating costs	132.480	127.562	124.400	125.405	131.927	72.268
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
Transmission per Regulatory Accounts	20.2	18.9	18.3	25.3	25.7	N / A
Distribution per Regulatory Accounts	131.5	127.4	123.3	121.4	129.7	N / A
Total Per Regulatory Accounts	151.7	146.3	141.6	146.7	155.4	N / A
Total per analysis above	151.7	146.4	141.7	146.7	155.3	85.4
Difference (Relates to Roundings in Regulatory Accounts)	0.0	0.1	0.1	0.0	0.1	N / A



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

<b>TRANSMISSION VIA LICENCE TERM</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>
<b>ANNEX 2</b>	<b>31 Mar 13</b>	<b>31 Mar 14</b>	<b>31 Mar 15</b>	<b>31 Mar 16</b>	<b>31 Mar 17</b>	<b>30 Sep 17</b>
<a href="#">Qualifying Capex amount</a>	8.891	10.731	10.835	20.475	38.912	13.285
<a href="#">Capex legacy Dt amount - CLD_Xt</a>	3.487	13.877	5.615	0.414	-1.004	1.621
<a href="#">Capex connections amount - CC_Xt</a>	0.000	0.000	0.978	1.812	-4.905	-0.277
<a href="#">Connection expenditure: Approved Generation Cluster Infrastructure - Fast - OCt</a>	0.000	0.018	0.061	0.135	0.000	0.000
<b>NON ANNEX 2</b>						
Connection expenditure: Unapproved cluster costs ( )	3.072	0.218	0.000	0.000	0.000	0.000
Connection income: Unapproved cluster costs ( )	-2.407	-0.186	0.000	-2.106	0.000	0.000
Customer Contributions	2.407	1.831	2.293	15.260	15.878	6.062
Related Party Margin	0.047	0.000	0.098	0.007	0.000	0.000
Connection expenditure - Disallowed -	0.002	0.000	0.000	0.000	0.000	0.000
D5 Mechanism Costs	0.000	0.000	0.000	0.000	-0.145	0.079
<b>TOTAL:</b>	<b>15.500</b>	<b>26.489</b>	<b>19.879</b>	<b>35.996</b>	<b>48.737</b>	<b>20.770</b>
<b>TRANSMISSION PER FINANCIAL DATA RIGS SOURCE DATA</b>						
Regulatory accounting Transmission Capex costs	15.500	26.489	19.879	35.996	48.737	20.770
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>DISTRIBUTION VIA LICENCE TERM</b>						
<b>ANNEX 2</b>						
<a href="#">Qualifying capex expenditure amount</a>	59.751	59.253	61.118	81.967	94.118	58.633
<a href="#">Capex connections amount - CC_Xt</a>	0.474	1.517	-2.638	-3.436	-7.780	-0.955
<a href="#">Capex legacy Dt amount - CLD_Xt</a>	6.794	0.026	0.484	1.418	-0.083	0.003
<a href="#">Legacy Dt: Network Management System - OLDt</a>	1.847	1.614	0.142	0.000	0.000	0.000
<b>NON ANNEX 2</b>						
Capitalised interest	0.490	0.310	0.172	0.150	0.150	0.050
Related Party Margin	0.316	0.000	0.710	0.046	0.000	0.000
Connection expenditure: Electric Cars Charging Points	1.131	1.088	0.022	0.001	-0.000	0.000
Connection income: Electric Cars Charging Points	-0.929	-0.553	0.000	0.000	0.000	0.000
Customer Contributions	23.047	27.011	32.448	42.923	75.890	33.217
Contestability IT Costs	0.000	0.000	0.000	-0.535	-1.026	-0.396
<b>TOTAL:</b>	<b>92.922</b>	<b>90.266</b>	<b>92.457</b>	<b>122.533</b>	<b>161.269</b>	<b>90.552</b>
<b>DISTRIBUTION PER FINANCIAL DATA RIGS SOURCE DATA</b>						
Regulatory accounting Distribution Capex costs	92.922	90.266	92.457	122.533	161.269	90.552
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
Transmission per Regulatory Accounts	20.8	30.6	22.3	36.2	47.9	N / A
Distribution per Regulatory Accounts	87.6	86.2	90.0	122.5	162.1	N / A
Total Per Regulatory Accounts	108.4	116.8	112.3	158.7	210.0	N / A
Total per analysis above	108.4	116.8	112.3	158.5	210.0	111.3
Difference (Relates to Roundings in Regulatory Accounts)	0.0	0.0	0.0	0.2	0.0	N / A

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

<b>TRANSMISSION INCOME VIA LICENCE TERM</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>	<b>RP5</b>
<b>ANNEX 2</b>	<b>31 Mar 13</b>	<b>31 Mar 14</b>	<b>31 Mar 15</b>	<b>31 Mar 16</b>	<b>31 Mar 17</b>	<b>30 Sep 17</b>
<a href="#">Actual regulated transmission revenue recovered</a>	41.622	53.592	34.398	30.750	33.304	15.054
<a href="#">Income</a>	0.337	0.320	0.355	0.320	0.328	0.160
<a href="#">O &amp; M Income</a>	0.000	0.000	0.000	0.000	0.465	0.211
<a href="#">Opex Connections Amount: Approved Generation Cluster Infrastructure</a>	0.000	0.000	0.000	0.000	0.157	0.328
<b>NON ANNEX 2</b>						
Amortisation of connection contributions	1.697	1.920	2.160	2.433	2.937	1.683
Renewable Integration Development Programme (EU)	-0.011	0.000	0.000	0.000	0.000	0.000
<b>Total via licence term:</b>	<b>43.645</b>	<b>55.832</b>	<b>36.913</b>	<b>33.503</b>	<b>37.191</b>	<b>17.435</b>
<b>TRANSMISSION PER FINANCIAL DATA RIGS SOURCE DATA</b>						
Regulatory accounting Transmission Income	43.645	55.832	36.913	33.503	37.191	17.435
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>DISTRIBUTION INCOME VIA LICENCE TERM</b>						
<b>ANNEX 2</b>						
<a href="#">Actual regulated Distribution revenue recovered</a>	176.250	175.783	173.787	178.066	186.174	77.695
<a href="#">Income</a>	3.282	2.807	2.764	2.479	2.105	0.888
<a href="#">O &amp; M Income</a>	0.000	0.000	0.329	0.340	1.737	0.899
<a href="#">Connection income - Various other connection categories</a>	0.000	0.000	0.000	0.000	2.731	4.002
<a href="#">Connection income - Housing sites with 12 or more Domestic Premises</a>	0.000	0.000	0.000	0.000	0.169	0.409
<a href="#">Revenue Protection Services revenue</a>	0.365	0.289	0.352	0.292	0.213	0.169
<b>NON ANNEX 2</b>						
Income from PSO tariff	26.124	16.750	9.849	3.078	1.579	1.352
Net Land Bank subsidy	0.000	0.000	0.000	0.000	0.000	0.116
Income from Power NI (PPB) - PSO	4.963	0.000	2.607	8.659	3.765	0.155
Income from Power NI - PSO	0.678	0.378	0.000	0.000	0.000	0.000
Income from Power NI - NI 2007	1.176	1.145	1.108	1.052	1.009	0.492
Connection income: Alterations (fully or partly recoverable)	2.091	2.369	2.708	4.540	4.094	1.860
Amortisation of connection contributions	7.104	7.586	8.145	8.854	10.066	5.711
<b>Total via licence term:</b>	<b>222.032</b>	<b>207.108</b>	<b>201.648</b>	<b>207.361</b>	<b>213.641</b>	<b>93.747</b>
<b>DISTRIBUTION PER FINANCIAL DATA RIGS SOURCE DATA</b>						
Regulatory accounting Distribution Income	222.032	207.108	201.648	207.361	213.641	93.747
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
Transmission per Regulatory Accounts	43.7	55.9	37.1	33.6	37.7	N / A
Distribution per Regulatory Accounts	222.0	207.0	201.5	207.2	213.2	N / A
Total Per Regulatory Accounts	265.7	262.9	238.6	240.8	250.9	N / A
Total per analysis above	265.7	262.9	238.6	240.9	250.8	111.2
Difference (Relates to Roundings in Regulatory Accounts)	0.0	0.0	0.0	0.1	0.1	N / A

DB PENSIONS-ANALYSIS							
TRANSMISSION	RP5 31 Mar 13	RP5 31 Mar 14	RP5 31 Mar 15	RP5 31 Mar 16	RP5 31 Mar 17	RP5 30 Sep 17	RP6 31 Mar 18
Pension deficit repair payments	2.946	3.190	3.622	3.795	4.019	2.061	2.060
Other - Pensions included in Opex	-1.199	-1.201	-2.122	-1.228	-1.150	-0.456	-1.193
Other - Pension ongoing payments	0.992	1.093	0.863	1.057	0.959	0.492	0.633
NIENS P&L Pension ongoing and cash contributions	0.287	-0.092	-0.018	-0.088	0.000	0.000	0.000
<b>TOTAL</b>	<b>3.026</b>	<b>2.989</b>	<b>2.346</b>	<b>3.535</b>	<b>3.828</b>	<b>2.098</b>	<b>1.500</b>
<b>TRANSMISSION PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory defined benefit pension charge less contributions paid	3.026	2.989	2.346	3.535	3.828	2.098	1.500
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
<b>DISTRIBUTION</b>							
Pension deficit repair payments	12.315	12.515	13.568	13.808	13.777	6.997	6.998
Other - Pensions included in Opex	-6.974	-8.284	-6.727	-7.228	-6.485	-2.516	-6.868
Other - Pension ongoing payments	7.510	7.415	7.177	6.219	5.407	2.716	3.643
NIENS P&L Pension ongoing and cash contributions	-0.252	0.079	0.116	-0.519	0.000	0.000	0.000
Unregulated pension deficit & Incremental deficit	0.118	0.121	-0.842	-0.862	-0.871	-0.444	-0.444
<b>TOTAL</b>	<b>12.717</b>	<b>11.846</b>	<b>13.292</b>	<b>11.419</b>	<b>11.827</b>	<b>6.753</b>	<b>3.330</b>
<b>DISTRIBUTION PER FINANCIAL DATA RIGS SOURCE DATA</b>							
Regulatory defined benefit pension charge less contributions paid	12.717	11.846	13.292	11.419	11.827	6.753	3.330
<b>DIFFERENCE</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>
Transmission per Regulatory Accounts	3.0	3.0	2.3	2.2	2.3	2.0	
Distribution per Regulatory Accounts	12.6	11.8	13.3	12.8	13.4	11.7	
Total Per Regulatory Accounts	15.6	14.8	15.6	15.0	15.7	13.7	
Total per analysis above	15.7	14.8	15.6	15.0	15.7	13.7	
Difference (Relates to Roundings in Regulatory Accounts)	0.1	0.0	0.0	0.0	0.0	0.0	