

Operating cost analysis for the 12 months ended 31 March 2014 (retail business only)

Description	WaSC										WoC								Northern Ireland	Scottish
	Anglian	Welsh	Northumbrian	Severn Trent	Southern	South West	Thames	United Utilities	Wessex	Yorkshire	Bournemouth	Bristol	Cambridge	Dee Valley	Portsmouth	South East	South Staffs	Sutton and East Surrey		
<b>Household</b>																				
<b>Operating expenditure</b>																				
Customer services	13.665	10.286	11.600	34.300	15.900	8.100	43.800	26.800	6.600	18.276	1.344	2.500	1.279		1.502	5.403	3.523	2.848	7.144	
Debt management	8.279	6.425	4.300	9.100	6.000	1.200	20.000	12.100	2.700	3.004	0.473	0.600	0.185		0.355	1.789	0.991	0.680	0.158	
Doubtful debts	30.042	26.009	18.500	26.900	28.200	15.600	54.100	64.100	11.800	16.910	0.291	3.500	0.230		0.633	3.450	2.841	0.503	8.061	26.000
Meter reading	3.181	2.015	2.100	5.600	4.900	1.200	6.700	5.500	1.200	2.101	0.164	0.400	0.132		0.118	1.077	0.639	0.159	2.834	
Services to developers	0.000		0.000	0.000		0.000		0.000	0.000	0.000			0.000		0.000	0.000	0.000	0.000	0.000	
Other operating expenditure	11.956	9.312	10.000	19.900	10.200	2.900	21.100	10.100	4.000	10.011	1.344	1.900	0.411		1.642	6.715	3.268	1.400	7.490	22.940
Local authority rates	0.198	0.294	0.300	0.500	0.100	0.100	0.900	0.100	0.100	0.024	0.011		0.045		0.003	0.245	0.087	0.039	0.466	0.152
Exceptional items	0.000		0.000	0.000	0.300	0.000		0.400	-1.200	0.000			0.000			-2.380	0.000	0.000	0.000	
Total operating expenditure excluding third party services	67.321	54.341	46.800	96.300	65.600	29.100	146.600	119.100	25.300	50.326	3.627	8.900	2.282		4.253	16.299	11.350	5.629	26.153	49.092
Third party services operating expenditure	0.000		0.800	0.000	0.000	0.000			0.000	0.000	0.040		0.000		0.000	0.000	0.000	0.000	0.000	
Total operating expenditure	67.321		47.600	96.300	65.600	29.100	146.600	119.100	25.300	50.326	3.667	8.900	2.282		4.253	16.299	11.350	5.629	26.153	49.092
<b>Capital maintenance</b>																				
HCA depreciation																				0.693
Current cost depreciation	5.505	1.588	2.900	15.100	15.600	3.400	8.500	16.000	1.000	5.100	0.238	0.700	0.174		0.111	1.578	1.142	0.211	2.478	
Recharges to other business units	0.000		-0.600	0.000	0.000	0.000			0.000	4.800			0.000		0.000	0.000	0.000	0.000	0.000	
Recharges from other business units	0.000		2.700	0.000	0.000	0.000			0.100	-5.000	0.039		0.000		0.128	0.000	0.047	0.000	0.000	
Amortisation of deferred credits	0.000	-0.014	0.000	-0.100	0.000	0.000			0.000	0.000			-0.061		0.000	0.000	0.000	0.000	0.000	
Amortisation of intangible assets	0.000		0.000	0.000	0.000	0.000			0.000	0.000			0.000		0.000	0.000	0.000	0.098	0.000	
Total capital maintenance	5.505	1.574	5.000	15.000	15.600	3.400	8.500	16.000	1.100	4.900	0.277	0.700	0.113		0.239	1.578	1.190	0.309	2.478	0.693
<b>Total operating costs</b>	72.826	55.915	52.600	111.300	81.200	32.500	155.100	135.100	26.400	55.226	3.944	9.600	2.395		4.492	17.877	12.540	5.938	28.631	49.785
<b>Debt written off</b>	19.124	8.837	5.400	21.800	18.900	7.000	68.200	42.100	8.400	15.492	0.291	2.200	0.070		0.456	-1.309	0.155	0.230	7.563	
<b>Non-household</b>																				
<b>Operating expenditure</b>																				
Customer services	2.341	1.240	1.600	2.300	1.200	0.800	5.800	8.100	0.900	1.597	0.160	0.200	0.103		0.128	0.736	0.303	0.216	0.908	
Debt management	0.705	0.421	0.300	1.900	0.400	0.000	2.300	2.700	0.200	0.758	0.022	0.100	0.073		0.023	0.415	0.127	0.053	0.042	
Doubtful debts	2.340	2.512	1.600	7.100	1.800	1.000	6.000	7.600	1.000	1.459	0.021	0.100	0.090		0.032	0.300	0.387	0.095	0.952	0.000
Meter reading	0.354	0.404	0.400	0.800	0.400	0.200	2.900	2.000	0.500	0.260	0.020	0.100	0.015		0.033	0.129	0.135	0.018	0.338	
Services to developers	0.221	0.115	0.200	0.200	0.800	0.300	0.900	0.400	0.800	0.279	0.035	0.500	-0.005		0.073	0.013	0.006	0.000	0.058	
Other operating expenditure	2.643	1.550	1.000	2.100	0.600	0.300	1.800	3.100	0.300	1.542	0.262	0.200	0.034		0.094	0.589	0.931	0.128	1.316	6.991
Local authority rates	0.023	0.032	0.000	0.100	0.000	0.000	0.100	0.100	0.000	0.003	0.001		0.004		0.000	0.017	0.005	0.002	0.027	0.105
Exceptional items	0.000		0.000	0.000	0.000	0.000		0.300	-0.100	0.000			0.000			-0.166	0.000	0.000	0.000	
Total operating expenditure excluding third party services	8.628	6.274	5.100	14.500	5.200	2.600	19.800	24.300	3.700	5.898	0.521	1.200	0.314		0.383	2.033	1.895	0.512	3.641	7.096
Third party services operating expenditure	0.000		0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.002		0.000		0.000	0.000	0.006	0.020	0.000	0.276
Total operating expenditure	8.628	6.274	5.100	14.500	5.200	2.600	19.800	24.300	3.700	5.898	0.523	1.200	0.314		0.383	2.033	1.900	0.532	3.641	7.372
<b>Capital maintenance</b>																				
HCA depreciation																				0.724
Current cost depreciation	0.956	0.419	0.000	1.400	1.500	0.400	0.600	1.600	0.100	0.000	0.024		0.015		0.006	0.165	0.190	0.013	0.147	
Recharges to other business units	0.000		0.000	0.000	0.000	0.000			0.000	0.800			0.000		0.000	0.000	0.000	0.000	0.000	
Recharges from other business units	0.000		0.500	0.000	0.000	0.000			0.000	0.000	0.005		0.000		0.007	0.011	0.000	0.000	0.000	
Amortisation of deferred credits	0.000	-0.004	0.000	0.000	0.000	0.000			0.000	0.000			-0.005		0.000	0.000	0.000	0.000	0.000	
Amortisation of intangible assets	0.000		0.000	0.000	0.000	0.000			0.000	0.000			0.000		0.000	0.000	0.000	0.097	0.000	
Total capital maintenance	0.956	0.415	0.500	1.400	1.500	0.400	0.600	1.600	0.100	0.800	0.029		0.010		0.013	0.165	0.201	0.110	0.147	0.724
<b>Total operating costs</b>	9.584	6.689	5.600	15.900	6.700	3.000	20.400	25.900	3.800	6.698	0.552	1.200	0.324		0.396	2.198	2.101	0.642	3.788	8.096
<b>Debt written off</b>	1.277	1.020	0.900	4.200	1.200	0.900	5.300	8.800	0.600	1.457	0.021	0.100	0.027		0.029	-0.489	0.023	0.063	0.893	
<b>Total</b>																				
<b>Operating expenditure</b>																				
Customer services	16.007	11.526	13.200	36.600	17.100	8.900	49.600	34.900	7.500	19.873	1.504	2.700	1.382		1.630	6.139	3.826	3.064	8.052	

Debt management	8.984	6.846	4.600	11.000	6.400	1.200	22.300	14.800	3.000	3.762	0.495	0.700	0.258		0.378	2.204	1.119	0.733	0.200		
Doubtful debts	32.382	28.521	20.100	34.000	30.000	16.600	60.100	71.700	12.800	18.369	0.312	3.600	0.320		0.665	3.750	3.228	0.598	9.013	26.000	
Meter reading	3.535	2.419	2.500	6.400	5.300	1.400	9.600	7.500	1.800	2.361	0.184	0.500	0.147		0.151	1.206	0.774	0.177	3.172		
Services to developers	0.221	0.115	0.200	0.200	0.800	0.300	0.900	0.400	0.800	0.279	0.035	0.500	-0.005		0.073	0.013	0.006	0.000	0.058		
Other operating expenditure	14.600	10.862	11.000	22.000	10.800	3.200	22.900	13.200	4.300	11.553	1.606	2.100	0.445		1.736	7.304	4.199	1.528	8.806	29.931	
Local authority rates	0.221	0.326	0.300	0.600	0.100	0.100	1.000	0.200	0.100	0.027	0.012		0.049		0.003	0.262	0.092	0.041	0.493	0.257	
Exceptional items	0.000		0.000	0.000	0.300	0.000		0.700	-1.300	0.000			0.000			-2.546	0.000	0.000	0.000		
Total operating expenditure excluding third party services	75.950	60.615	51.900	110.800	70.800	31.700	166.400	143.400	29.000	56.224	4.148	10.100	2.596		4.636	18.332	13.245	6.141	29.794	56.188	
Third party services operating expenditure	0.000		0.800	0.000	0.000	0.000		0.000	0.000	0.000	0.042		0.000		0.000	0.000	0.006	0.020	0.000	0.276	
Total operating expenditure	75.950	60.615	52.700	110.800	70.800	31.700	166.400	143.400	29.000	56.224	4.190	10.100	2.596		4.636	18.332	13.251	6.161	29.794	56.464	
<b>Capital maintenance</b>																					
HCA depreciation																					1.417
Current cost depreciation	6.461	2.007	2.900	16.500	17.100	3.800	9.100	17.600	1.100	5.100	0.262	0.700	0.189		0.117	1.743	1.332	0.224	2.625		
Recharges to other business units	0.000		-0.600	0.000	0.000	0.000		0.000	0.000	5.600			0.000		0.000	0.000	0.000	0.000	0.000		
Recharges from other business units	0.000		3.200	0.000	0.000	0.000		0.000	0.100	-5.000	0.044		0.000		0.135	0.000	0.058	0.000	0.000		
Amortisation of deferred credits	0.000	-0.018	0.000	-0.100	0.000	0.000		0.000	0.000	0.000			-0.066		0.000		0.000	0.000	0.000		
Amortisation of intangible assets	0.000		0.000	0.000	0.000	0.000		0.000	0.000	0.000			0.000		0.000		0.000	0.195	0.000		
Total capital maintenance	6.461	1.989	5.500	16.400	17.100	3.800	9.100	17.600	1.200	5.700	0.306	0.700	0.123		0.252	1.743	1.390	0.419	2.625	1.417	
<b>Total operating costs</b>	82.410	62.604	58.200	127.200	87.900	35.500	175.500	161.000	30.200	61.924	4.496	10.800	2.719		4.888	20.075	14.641	6.580	32.419	57.881	
<b>Debt written off</b>	20.401	9.857	6.300	26.000	20.100	7.900	73.500	50.900	9.000	16.949	0.312	2.300	0.097		0.485	-1.798	0.178	0.293	8.456		