# **RIIO-GD3 Business Plan Data Template Commentary**

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This document provides a template and instructions for providing supporting commentary for the RIIO-GD3 Business Plan data templates.

This document is for people who are filling out the RIIO-GD3 Business Plan data templates and this associated commentary template. It explains what information should be provided in the commentary, and where to find more information.

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1. Instructions and Guidance

### Background

* 1. This document, the RIIO-GD3 Business Plan Data Templates Commentary (BPDTC), is a template for GDNs to provide additional information alongside the Business Plan Data Templates (BPDT), to help:
* identify, explain, and justify the main drivers of forecast expenditure and volume profile across the RIIO-GD3 price control period
* explain any assumptions made in populating the tables and,
* the allocation methodologies that have been applied, which haven’t been detailed elsewhere in the business plan submission,
* assist Ofgem in the process of navigating the data submission and supporting documentation.
  1. This template should be read alongside the Business Plan data template instructions and guidance for RIIO-GD3, the RIIO-3 Business Plan guidance, and the RIIO-3 Sector Specific Methodology Decision.

### Instructions

* 1. Alongside the submission of the RIIO-GD3 BPDT, GDNs must, to the best of their ability, complete this BPTDC template for each worksheet in the BPDT. For each worksheet, where appropriate, include commentary on the following:
* Please compare the current forecast across the RIIO-3 period and the latest information on the historic and forecast position across the RIIO-2 period and explain any material differences between them. Please include information in terms of run rates, trends, unit costs etc. and explain the reason for any material step change or difference.
* Please summarise and explain the profile of the RIIO-3 information.
* Please provide a justification for any unit cost/trend outliers, including any regional and/or site-specific factors and where there is material interaction with other areas of the BPDT.
* Please identify and explain the level of sensitivity within the forecasts used and clarify how uncertainty has been considered/tested. Indicate the materiality of these assumptions.
* Explain the interactions with wider governmental policy.
* Please explain the types of internal and external benchmarking exercise (where applicable) that have been undertaken to support the RIIO-3 forecasts (eg. internal tendered framework rates and/or international unit cost comparison).
* Please reference areas of the BPDT submission that can be used to further evidence or substantiate the submission (eg. cells A:B of tab “X” of the BPDT or supporting document “Y”).
* Highlight any relevant additional information to aid Ofgem’s understanding and interpretation of the information.
* Where costs have been apportioned across one or more activities, the basis of apportionment must be provided in the cost commentary document. Please also give an indication of the robustness of those assumptions.
  1. The BPDTC template is applicable to all worksheets in the final RIIO-GD3 BPDT, except for any cover, contents or summary sheets, and some finance, asset and other sheets, and all autopopulated worksheets. If GDNs consider it necessary or useful to provide supporting information on any worksheet we haven’t requested commentary on, there is space for this at the end of this document. Each GDN must use reasonable endeavours to provide a commentary for each of the categories above. GDNs should report “n/a” where questions do not apply to the subject matter of the worksheet and should ignore any tables that do not apply to them.
  2. Licensees should endeavour not to exceed three pages in length for the BPDTC to each worksheet. However, we will accept BPDTCs longer than three pages where Licensees see merit in expanding on the commentary. Where visual representations of information (e.g. waterfall diagrams) may aid understanding these should be included and will not contribute to the page limit.
  3. Where information that is relevant for the BPDTC is located in the main Business Plan submission or supporting files (e.g. engineering justification, CBA etc.); directions to the relevant information must be clearly signposted in the BPDTC. Where it is not possible to include all information as prescribed, GDNs will need to clearly explain the reasons why.
  4. The appropriateness and materiality of the commentary provided should be at a level that minimises the need for Ofgem to ask supplementary questions.
  5. GDNs should, to the fullest extent possible, ensure that the BPDTC contains all information relevant to Ofgem’s assessment of the plan. This includes providing a proportionate summary of the overall activity level experienced and costs incurred and expected by the GDN. The BPDTC must therefore provide overview information on the level of activity and costs across the RIIO-GD1 and RIIO-GD2 periods as well as the current BPDT forecasts for the RIIO-GD3 period. Where a variance is observed in the transition between price control periods, a succinct explanation of the material differences between them and factors driving the variation is required.

1. Data Table Commentary
   1. GDNs must provide commentary for each BPDT worksheet using the templates below. Commentary is not required for autopopulated worksheets.

### Totex Data Tables

#### S1.02 RPE & OE

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| Commentary |
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### Finance Data Tables

#### F2.00 BPFM Inputs

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| Commentary |
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#### F2.01 BP Tax Inputs

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| Commentary |
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#### F2.02 Liquidity Licensee

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#### F2.03 Liquidity Group

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#### F2.04 Liquidity Group Structure

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| Commentary |
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#### F2.05 BP Disposals 1

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| Commentary |
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#### F2.06 BP Disposals 2

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| Commentary |
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### Debt Data Tables

#### F3.00 Debt for BPFM

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#### F3.01 Financial Summary (TWA)

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#### F3.02 Financial Summary (YE)

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| Commentary |
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#### F3.03 Fixed Rate Debt

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| Commentary |
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#### F3.04 Floating Rate Debt

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| Commentary |
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#### F3.05 Inflation Linked Debt

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| Commentary |
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#### F3.06 Debt Dataset

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| Commentary |
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### Opex Data Tables

#### C4.00 Opex Cost Matrix

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| Commentary |
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#### C4.01 Emergency

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| Commentary |
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#### C4.02 Maintenance

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| Commentary |
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#### CV4.03 SIU

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#### C4.04 Business Support Group

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| Commentary |
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#### CV4.05 BS Allocations

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#### C4.06 IT & Telecoms Group

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#### C4.07 Property Management Group

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#### CV4.08 Training & Apprentices

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#### C4.09 CEO & Corporate

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#### CV4.10 LP Gasholders

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#### CV4.11 Land Remediation

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#### CV4.12 Shrinkage

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#### CV4.13 Gas Theft

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| Commentary |
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#### CV4.14 Street Works

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| Commentary |
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#### CV4.15 Smart Metering

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| Commentary |
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### Capex Data Tables

#### CV5.01 LTS Storage & Entry

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| Commentary |
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#### CV5.02 Reinforcement (<7 barg)

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| Commentary |
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#### CV5.03 Reinforcement > £0.5m

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#### CV5.04 Governors

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#### CV5.05 Connections

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| Commentary |
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#### C5.06 Other Capex

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| Commentary |
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#### C5.07 Other Capex > £0.5m

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#### CV5.08 Vehicles

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#### CV5.09 Physical Security

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| Commentary |
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### Repex Data Tables

#### C6.00 Repex Cost Matrix

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| Commentary |
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#### CV6.01 Mains Tier 1

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| Commentary |
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#### CV6.02 Mains Tier 2A

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#### CV6.03 Mains Tier 2B

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#### CV6.04 Mains Tier 3

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#### CV6.05 Mains Tier Other

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#### CV6.06 Mains Diversions

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#### CV6.07 Mains Decommissioned

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| Commentary |
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#### CV6.08 Repex Services

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#### CV6.09 Risers

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#### V6.10 Dynamic Growth

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#### CV6.11 Iron Stubs

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| Commentary |
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#### CV6.12 Robotic Intervention

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| Commentary |
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### Memo Data Tables

#### M8.00 Drivers

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| Commentary |
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#### M8.02 LTS & Entry

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| Commentary |
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#### M8.03 Capacity & Storage

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| Commentary |
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#### M8.04 Distribution Network

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| Commentary |
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#### M8.05 Capacity & Demand

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| Commentary |
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#### M8.06 Capacity Output

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| Commentary |
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#### M8.07 Reliability

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| Commentary |
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#### M8.08 PRE, Reports & Repairs

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| Commentary |
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#### M8.09 Safety

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| Commentary |
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#### M8.10 Disconnections

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| Commentary |
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#### M8.11 FTE

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| Commentary |
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#### M8.12 Standard Occupational Classification (SOC)

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| Commentary |
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#### M8.13 Company Specific Factors

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| Commentary |
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#### M8.14 Bespoke, Uncertain and Separate Activities (BUS)

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| Commentary |
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#### M8.15 Re-Opener Pipeline

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| Commentary |
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#### M8.16 Related Party Transactions

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#### M8.17 Environment

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#### M8.18 NIS-R Cyber Resilience

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| Commentary |
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#### M8.19 Data & Digitalisation

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| Commentary |
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#### M8.20 List of Buildings

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| Commentary |
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#### M8.22 FES

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#### M8.23 Climate Resilience

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| Commentary |
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#### M8.24 Vulnerability

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### Innovation Data Tables

#### C9.00 Innovation

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| Commentary |
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#### C9.01 Innovation - NIA

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| Commentary |
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#### C9.02 Innovation - NIC

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#### C9.03 Innovation - CNIA

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| Commentary |
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#### C9.04 Innovation - SIF

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| Commentary |
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### Additional Commentary

* 1. GDNs should include additional supporting commentary on the BPDT where they consider it necessary to aid Ofgem’s understanding of the BPDT submission. Please insert any additional commentary below using headings and commentary boxes.

**Additional commentary**

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| --- |
| Commentary |
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