

Upstream services methodology and accompanying commentary 2014-15



Dŵr Cymru Cyfyngedig

Upstream services trial data - methodology statement

Year ended 31 March 2015

Introduction

In February 2013 Ofwat published their guidance for the production of an upstream services report which would provide further detailed information on how the costs could be broken down even further than the accounting separation tables published in the Company's 2012/13 regulatory accounts. Ofwat have asked for the same information to be submitted for subsequent years. However for this report year, there is no requirement that this table has audit assurance.

Ofwat requires companies to further breakdown their operating costs as reported in the regulatory accounts into the following upstream services:

Accounting separation units

Wholesale water:

Water resources

Raw water distribution

Water treatment

Treated water distribution

Upstream Services business units

Abstraction licence

Raw water abstraction

Raw water transport

Raw water storage

Water treatment

Trunk treated water transport

Local water distribution

4 business activities

7 business units

Wholesale wastewater:

Sewage collection

Sewage treatment

Sludge treatment, recycling and disposal

Sludge disposal

Sewage collection - foul

Sewage collection - surface water drainage

Sewage collection - highway drainage

Sewerage treatment and disposal

Sludge transport

Sludge treatment

Liquor treatment

Sludge disposal

4 business activities

8 business units

Upstream service costs are being published on a trial basis in order to better understand the different approaches taken and methodologies applied in allocating costs to services.

Dŵr Cymru's allocation to upstream services uses regulatory accounting totals for wholesale services as the starting point and, while some costs for individual upstream services can be readily identified and therefore allocated directly, others rely on management estimate or a simple pro-rata approach where there is insufficient supporting information to facilitate a meaningful allocation of costs.

As stated above, the upstream services cost analysis is prepared on the same bases as the accounting separation tables that feed into the regulatory accounts. From the accounting separation tables some of the accounting separation units need to be further analysed and the methodology below is an extension to the accounting separation methodology.

The following details each individual upstream service and assumptions applied.

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Water Services: operating expenditure

Abstraction licence

Guidance

This service has been identified separately from the raw water abstraction service because of the potential for a market to emerge in the future, which would enable abstraction licences to generate a separate income stream.

This service includes activities related to negotiating with third parties to obtain abstraction rights and to agree charges, as well as the annual cost of the licence itself. This service should not include activities that are incurred in choosing abstraction sites, optimising abstraction or ensuring compliance with licence conditions. All such abstraction planning activities and licence administration activities should be included in the “raw water abstraction” service.

Methodology

The Company records the cost of the abstraction licence within a separate general ledger code in SAP and is shown within the Water Resources accounting separation table as service charges. As this cost is readily identifiable no further allocation of costs is required. Cost associated with the negotiation of the licences has been obtained from the Company’s Abstraction team, who have assessed the time spent on the negotiation and procurement of these licences to be very low; the related costs have been allocated to this activity.

No assets included in this area and therefore there is no IRC or CCD.

There is no change to the methodology from last year.

Raw water abstraction

Guidance

The water abstraction service includes activities related to the identification of new sources, including catchment management, licence management, and the abstraction infrastructure.

Pre-treatment processes can vary, from a relatively simple physical separation of the largest impurities, to more complex chemical treatments, depending on the source of abstraction and on the type of treatment plant to which the raw water is transferred. Therefore, it seems appropriate to combine activities related to abstraction and pre-treatment within the same service. Moreover, any transport from the water abstraction site is included within the abstraction service, although these costs are expected to be very small. For example, transport between reservoirs where both reservoirs have an abstraction licence is considered to be part of the raw water abstraction service. However, transport which occurs between a reservoir with an abstraction licence and a reservoir/storage tank without an abstraction licence would be considered to be part of the raw water transport service. The activities relating to the inspections, operation and maintenance of impounding reservoirs are included in this service.

All activities related to planning are to be included in “water abstraction” and it is only the administrative costs involved in obtaining the licence and the cost of the licence itself that should be included in the “water licence” service.

Methodology

All other costs attributable to the Water Resources accounting separation unit apart from the costs included in abstraction licence costs above are included within raw water abstraction.

Cost previously reported as non-appointed is now reported within raw water abstraction, this relates to conservation and recreational activities on our assets, rents received from property and Mast income.

There are no further change to the methodology from last year.

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Raw water transport

Guidance

This service includes the activities related to transporting the raw water from the boundaries of the abstraction site to a treatment plant, a raw water storage facility, or to large industrial customers that require untreated water in their production processes.

The activities allocated to this service include primarily the development and maintenance of the physical raw water transport network.

Methodology

All direct costs relating to raw water distribution, apart from the costs relating to reservoirs with no abstraction licences are included in raw water transport. Indirect costs have been allocated across the services based on direct costs reported as raw water transport and storage (transport 96%: storage 4%) apart from insurance and cumulo rates where MEAV values have been used (transport 84%: storage 16%).

All the IRC charge included in raw water distribution relates to raw water transport. The assets that are included are raw water aqueducts.

For CCD, 16% of the asset base within raw water distribution relate to raw water transport. The assets include booster pumping stations. The CCD shown for raw water transport is derived by applying this % to the CCD reported in the Accounting Separation tables for raw water distribution.

There is no change to the methodology from last year.

Raw water storage

Guidance

This service includes activities related to the construction, operation and maintenance of raw water storage facilities. In general, no transport costs should be allocated to this service, since the cost of transport should be included within the 'raw water transport' service.

Reservoirs that do not have an abstraction licence attached to them and are used to store raw water should be included under raw water storage. Associated activities, such as control of the inflow to prevent overfilling and outflow (which ensures continuity of availability of supply) and planned and emergency drawdown and discharge facilities (with associated permitting) should also be included in this service. Activities related to determining losses due to leakage and to ensuring security of the site from contamination are also expected to be included.

Methodology

During the year reservoirs with no abstraction licences were identified and captured in a unique costs centre group and are included within raw water storage. Indirect costs have been allocated across the services based on direct costs (transport 96%: storage 4%) apart from insurance and cumulo rates where MEAV values have been used (transport 84%: storage 16%).

There is no IRC charge as there are no infrastructure assets allocated to raw water storage.

For PR14 the company carried out a MEAV valuation on its asset base. The assets in the valuation were grouped into the same categories as required for Accounting Separation. The structures that were identified as relating to raw water storage were raw water balancing tanks and other similar structures. These amount to 84% of the above ground asset costs reported as raw water distribution.

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The CCD shown for raw water storage is derived by applying this % to the CCD reported in the Accounting Separation tables for raw water distribution.

There is no change to the methodology from last year.

Water treatment

Guidance

This service includes all the activities involved in the treatment of raw water, including both chemical and physical treatment. This also includes activities within the treatment plant.

The water treatment processes may result in the production of sludge. In such cases, an appropriate share of the costs incurred during treatment and/or disposal of this sludge should be allocated to the water treatment service, regardless of whether the treatment and disposal of this sludge occurs at the water treatment or at the sludge treatment plant.

Methodology

All operating expenditure, IRC and CCD relating to the water treatment business unit as reported in the Accounting Separation tables is allocated to the water treatment business unit.

There is no change to the methodology from last year.

Trunk and local treated water distribution

Trunk treated water distribution

Guidance

Trunk treated water transport includes activities related to transporting treated water from the treatment works to District Metered Areas (DMAs). This service includes all trunk network repair and maintenance activities, as well as activities associated with any new network development. In addition to directly attributable costs, other activities that might need to be considered within this service may include the provision and maintenance of storage towers and reservoirs and ancillaries such as booster pumps, pressure reduction, hydrants, air release valves, washouts and flow measurement.

Methodology

The water distribution network is managed on a fully integrated basis and therefore we do not recognise the split between trunk and local water distribution in our day to day operational management of the business. However, for this purpose we have gone through the cost centres that are included in treated water distribution and have allocated, as much as we can either to trunk or local treated water distribution. The cost centres included in this business unit are; trunk mains, service reservoirs and water pumping stations. A report has been created in SAP which extracts the direct costs relating to this business unit.

All Bulk supply costs and third party services cost relating to non-potable supplies which were reported as treated water distribution have been allocated fully to trunk treated water distribution.

Other indirect costs have been allocated to trunk or local treated water distribution as follows:

Pension actuarial credit and bonus payments	-allocated over employment costs
Insurance and cumulo rates	-allocated using PR14 MEAV revaluation information
General and support costs	-allocated over direct costs for treated water distribution
Other business activities	-allocated over direct costs for treated water distribution

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The 2013 MEAV revaluation has been used to allocate the assets between the services in treated water distribution for both IRC and CCD.

For infrastructure assets we have allocated all water mains pipes >320mm and communication pipes that are included within treated water distribution as trunk treated water distribution. This accounts for 21% of the infrastructure assets. We have applied this to the IRC charge for treated water distribution to arrive at the IRC for this service.

For above ground assets we have allocated service reservoirs, water towers, booster pumping stations, treated water storage and general and management costs to this service. These accounts for 84% of the above ground assets within treated water distribution. We have applied this to the CCD charge for treated water distribution to arrive at the CCD for this service.

There is no change to the methodology from last year.

Local treated water distribution

Guidance

Local treated water distribution includes the activities related to distributing treated water to customers within DMAs including secondary disinfection and other chemical dosing. This service includes all distribution network repair and maintenance activities, as well as the activities associated with any new network development.

Methodology

Within SAP which is our finance system, costs relating to local treated water distribution is recorded within identified cost centres and have therefore been 100% allocated to local treated water distribution. This includes minor works, network inspectors, leakage inspectors, clerical and all associated costs. A report has been created in SAP which extracts the direct costs relating to this business unit.

Scientific services and customer compensation payments relating to wholesale activities have been fully allocated to local treated water.

Other indirect costs have been allocated to trunk or local treated water distribution as follows:

Pension actuarial credit and bonus payments	-allocated over employment costs
Insurance and cumulo rates	-allocated using PR14 MEAV revaluation information
General and support costs	-allocated over direct costs for treated water distribution
Other business activities	-allocated over direct costs for treated water distribution

We have included in third party services costs previously reported as non-appointed which relate to new connections, fire service hydrants, search costs and third party water rechargeables. The associated income is also being reported as appointed income.

As above, the 2013 MEAV revaluation has been used to allocate the assets between the both services in treated water distribution for both IRC and CCD.

For infrastructure assets we have allocated all water mains pipes <320mm that are included within treated water distribution as local treated water distribution. This accounts for 79% of the infrastructure assets. We have applied this to the IRC charge for local water distribution to arrive at the IRC for this service

For above ground assets we have allocated customer meters to this service. These accounts for 16% of the above ground assets within treated water distribution. We have applied this to the CCD charge for treated water distribution to arrive at the CCD for this service.

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There are no further change to the methodology from last year.

Sewerage Services: operating expenditure

Foul, surface water and highway drainage

Foul

Guidance

This service includes the activities related to collection of foul sewage from customers' properties. The activities included in this service relate to the development, repair and maintenance of the sewage collection infrastructure. Other activities that should be considered within this service may include the provision and maintenance of ancillaries such as overflows, screens, on-line and off-line retention tanks, rising main wells and pumps and flow measurement.

Surface Water Drainage

Guidance

This service includes the activities related to the collection of surface water from exterior areas of customers' properties. The activities included in this service relate to the development, repair and maintenance of the sewage collection infrastructure. Other activities that should be considered within this service may include the provision and maintenance of ancillaries such as overflows, screens, on-line and off-line retention tanks, rising main wells and pumps and flow measurement.

Highway Drainage

Guidance

This service includes the activities related to collection of surface water that runs off roads and pavements. The activities included in this service relate to the development, repair and maintenance of the sewage collection infrastructure. Other activities that should be considered within this service may include the provision and maintenance of ancillaries such as overflows, screens, on-line and off-line retention tanks, rising main wells and pumps and flow measurement.

Methodology

For 2013/14 the split between foul; surface water and highway drainage was based on a study prepared in 1999 by external consultants. This study was used as the basis for setting our tariff charges. During 2014/15 a further study was commissioned by external consultants to update the findings of this original report. This report incorporated the following improvements compared to the original study:

- Increasing the number of modelled catchments from the previous two catchments to sixteen catchments. The hydraulic modelling capability has improved significantly since the original report. The hydraulic modelling of all sixteen chosen catchments had been recently reviewed under the Sustainable Drainage Planning programme. A mix of small, medium and large catchments were chosen, to provide understanding about how this could impact on the flows. The sixteen catchments were also chosen to include two catchments from each of the eight DCWW operational areas, to ensure that the global average would better represent the range of catchments that DCWW operates.
- The method for applying a flow split between surface water flows that derive from customers' properties, and those that derive from highways and footpaths, was previously based on small sample areas. With the improvements in technology, we can now review the entire catchment using data included within OS mapping layers on ArcGIS. This gives a far greater confidence in the split between surface water drainage and highway drainage.
- The updated hydraulic modelling review used the latest verified data for DWF, plus it also used the diurnal flow profile which had previously been ignored.

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- The hydraulic model simulations have been run with the typical year dataset rather than estimate for the 1997/98 flows that had been used in the 1999 report (based on proportioning from the 1985 rainfall data).
- CSO spills were previously ignored, with the 1999 Report only considering storm flows spilling at the treatment works. With the advances in hydraulic modelling, we have now gathered this additional data to understand the 'storm' flow discharged from the system in a typical year.
- The cost split in 1999 included the cost of treatment, whereas the requirement for OfWat in 2015 is to provide the split for sewerage costs only.

This report uses the splits derived from the recent 2015 study. The difference in approach has resulted in the following allocation changes:

Operating expenditure	1999 study	2015 study
Splits used for report year	2013/14	2014/15
Foul	61%	63%
Surface Water	16%	20%
Highway Drainage	22%	17%

For IRC and CCD, in 2013/14 we had no meaningful way of splitting our collection assets between these headings and therefore pro-rated the costs as reported under sewerage collection using the ratio of operating expenditure between the services, as determined above.

However as part of the study the capital spend in sewerage was analysed between the three business units above which derived a % allocation between the services. This was used to allocate the CCD and IRC for 2014/15. The difference in approach has resulted in the following allocation changes:

IRC	1999 study	2015 study
Splits used for report year	2013/14	2014/15
Foul	61%	52%
Surface Water	16%	31%
Highway Drainage	22%	17%

CCD	1999 study	2015 study
Splits used for report year	2013/14	2014/15
Foul	61%	52%
Surface Water	16%	31%
Highway Drainage	22%	17%

Sewage treatment and disposal

Guidance

This service includes all the activities related to the treatment and disposal of sewage. This includes the costs of development, repair and maintenance of treatment plants and sludge holding tanks, as well as any intra-plant transport required.

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Methodology

All operating expenditure, IRC and CCD relating to the sewage treatment business unit as reported in the Accounting Separation tables is allocated to the sewage treatment and disposal business unit.

There is no change to the methodology from last year.

Sludge Treatment

Sludge transport

Guidance

This service includes the transport of sludge from the sewage to the sludge treatment plant. All types of transport, and associated fuel costs, are included within this service. However, transport within the treatment plant or between sludge treatment plants is not included in this service, which is instead an activity of the 'sludge treatment' service.

Methodology

Costs of our internal and contracted sludge transport service are used to manage routine haulage work and these costs are separately identifiable.

There is no change to the methodology from last year.

Sludge treatment

Guidance

This service includes all the activities related to sludge treatment. While different technologies exist for sludge treatment, sludge treatment is defined as a technology-neutral service for the purpose of accounting separation.

Methodology

Total sludge treatment costs as reported in the regulatory accounts less sludge transport and liquor treatment costs are reported as sludge treatment.

There is no change to the methodology from last year.

Liquor Treatment

Guidance

Includes all activities in transporting and treating liquors generated during the sludge treatment process. The liquors may be treated either on site at a sludge treatment plant or at a sewage treatment plant.

Methodology

For 2013/14 to derive the % of liquors generated during the sludge treatment process an exercise was carried out for a typical site with primary settlement, activated sludge and no imported sludge. The strengths of concentrates were measured and compared to the total measured biological load on the works. The result was that, based on biochemical oxygen demand (BOD), 8.6% of the total loads being treated by the works was due to return liquors from the concentrate. We have used this split for 2014/15.

There is no change to the methodology from last year.

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Sludge transport, sludge treatment and liquor treatment

For CCD we have split the costs to Liquor treatment based on 2009 MEAV splits. We have not used the 2013 valuation in this case as these assets were not separately identified. We do not currently have a meaningful way of splitting our sludge transport and treatment assets costs and have assumed a split based on managers estimate for transport 2%, sludge treatment 91% and liquor treatment 7%.

There is no change to the methodology from last year.

Sludge disposal

Guidance

This service includes all the activities related to the storage and disposal of treated sludge, regardless of the method of disposal. The most commonly used sludge disposal methods include land spreading, ash from incineration, landfilling, forestry, land reclamation and combustion.

Methodology

All operating expenditure relating to sludge disposal business unit as reported in the Accounting Separation tables is allocated to this business unit.

There is no change to the methodology from last year.

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Explanation of cost movements from prior years

In the guidance documents it mentions a requirement to report costs that have significantly moved from last year.

The commentary below will provide explanations for any significant movement (above 10%).

Water resources		Operating expenditure			IRC			CCD			Total operating costs		
Service		Abstraction licence	Raw water abstraction	Total opex	Abstraction licence	Raw water abstraction	Total opex	Abstraction licence	Raw water abstraction	Total opex	Abstraction licence	Raw water abstraction	Total opex
Total operating costs 2013/14	£m	10.6	10.5	21.1	0.0	4.9	4.9	0.0	4.6	4.6	10.6	20.0	30.6
Movements	£m	0.0	0.5	0.5	0.0	-1.9	-1.9	0.0	0.0	0.0	0.0	-1.4	-1.4
Total operating costs 2014/15	£m	10.6	11.0	21.6	0.0	3.0	3.0	0.0	4.6	4.6	10.6	18.6	29.2
Movement since last year		0%	5%	3%	0%	-39%	-39%	0%	0%	0%	0%	-7%	-5%

In total there were no significant movement (10%) compared to last year, however there have been significant movements within the business units:-

- Raw water abstraction operating costs have increased by 5%. Reasons include:
 - ▶ Severance and reorganisation provision of £0.5m (shown as exceptional item)
 - ▶ Bulk supply provision increase £0.3m
 - ▶ Reclassification of non- appointed costs to appointed
- Offset by
 - ▶ Net income received of £0.8m relating to new Hydro schemes purchased during the year
 - ▶ Reduction in third party services costs relating to Water Competition Appeal Tribunal
- Raw water abstraction IRC charge has decreased by 39% reflecting the condition grading of the assets as derived from the 2013 asset revaluation.
- Raw water abstraction CCD charge has remained in line with last year.

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Raw water distribution		Operating expenditure			IRC			CCD			Total operating costs		
Service		Raw water transport	Raw water storage	Total opex	Raw water transport	Raw water storage	Total opex	Raw water transport	Raw water storage	Total opex	Raw water transport	Raw water storage	Total opex
Total operating costs 2013/14	£m	6.3	0.1	6.4	0.0	0.0	0.0	0.2	0.9	1.1	6.5	1.0	7.5
Movements	£m	-0.6	0.2	-0.4	0.8	0.0	0.8	0.0	0.0	0.0	0.2	0.2	0.4
Total operating costs 2014/15	£m	5.7	0.3	6.0	0.8	0.0	0.8	0.2	0.9	1.1	6.7	1.2	7.9
Movement since last year		-10%	289%	-6%	2126%	0%	2126%	0%	0%	0%	2%	22%	5%

Significant movement (10%) compared to last years is explained below:-

- Raw water storage operating costs have increased by 289%. Main reason is as follows:
 - During the year reservoirs with no abstraction licence were all identified and a new cost centre group set up. These costs amount to £0.2m and were included in raw water transport costs in 2013/14.
- Raw water transport IRC has increased reflecting the capital spend in the year.

Water treatment		Operating expenditure	IRC	CCD	Total operating cost
Total operating costs 2013/14	£m	37.1	0.0	33.1	70.2
Movements	£m	2.8	0.0	-0.4	2.4
Total operating costs 2014/15	£m	39.9	0.0	32.7	72.6
Movement since last year		8%	0%	-1%	3%

- No significant movement in the year

Treated water distribution		Operating expenditure			IRC			CCD			Total operating costs		
Service		Trunk treated water	Local treated water	Total opex	Trunk treated water	Local treated water	Total opex	Trunk treated water	Local treated water	Total opex	Trunk treated water	Local treated water	Total opex
Total operating costs 2013/14	£m	15.1	42.3	57.4	7.4	27.0	34.4	19.1	3.7	22.8	41.5	73.0	114.6
Movements	£m	0.9	6.7	7.6	0.3	1.2	1.5	-0.2	0.0	-0.2	1.1	7.9	8.9
Total operating costs 2014/15	£m	16.0	49.0	65.0	7.7	28.2	35.9	18.9	3.7	22.6	42.6	80.9	123.5
Movement since last year		6%	16%	13%	4%	4%	4%	-1%	-1%	-1%	3%	11%	8%

Significant movement (10%) compared to last years is explained below:-

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- Local treated water operating costs have increased by 16% and reflects that £5m of costs previously reported as non-appointed is now treated as appointed. This relates to new connections, fire service hydrants and third party water rechargeables.

Sewage collection		Operating expenditure				IRC				CCD				Total operating costs			
Service		Foul	Surface Water	Highway drainage	Total	Foul	Surface Water	Highway drainage	Total	Foul	Surface Water	Highway drainage	Total	Foul	Surface Water	Highway drainage	Total
Total operating costs 2013/14	£m	19.4	5.2	7.1	31.7	18.2	4.9	6.7	29.8	14.2	3.8	5.2	23.2	51.8	13.9	19.0	84.7
Movements	£m	-0.6	0.8	-2.1	-1.9	-2.4	4.6	-1.6	0.6	-3.4	2.7	-1.7	-2.4	-6.4	8.1	-5.4	-3.7
Total operating costs 2014/15	£m	18.8	6.0	5.0	29.8	15.8	9.5	5.1	30.4	10.8	6.5	3.5	20.8	45.4	22.0	13.6	81.0
Movement since last year		-3%	15%	-30%	-6%	-13%	95%	-24%	2%	-24%	69%	-34%	-11%	-13%	58%	-29%	-5%

Significant movement (10%) compared to last years is explained below:-

Overall total sewage collection operating costs has decreased by 5%, however there are significant movements between business units:

- Surface water drainage operating costs have increased by 15%. Primary reason is as follows:
 - Change in % allocation from 16% to 20%.
- Highway drainage operating costs have decreased by 30%. Primary reason is as follows:
 - Change in % allocation from 22.4% to 17%.
- Foul, surface water and highway drainage IRC charge has increased by 2%. However there are significant movement in the business units due to the change in allocation used. For previous year the allocation was based on a study prepared in 1999 which has been replaced by a recent study.
- Foul, surface water and highway drainage CCD charge has reduced by 11%. However there are significant movement in the business units due to the change in allocation used. For previous year the allocation was based on a study prepared in 1999 which has been replaced by a recent study.

Sewage treatment		Operating expenditure	IRC	CCD	Total operating cost
Total operating costs 2013/14	£m	53.4	0.5	64.7	118.6
Movements	£m	4.8	-0.4	-2.1	2.3
Total operating costs 2014/15	£m	58.2	0.1	62.6	120.9
Movement since last year		9%	-82%	-3%	2%

Significant movement (10%) compared to last years is explained below:-

- IRC has increased reflecting lower activity in the year.

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Sludge treatment		Operating expenditure				IRC				CCD				Total operating costs			
Service		Sludge transport	Sludge treatment	Liquor treatment	Total	Sludge transport	Sludge treatment	Liquor treatment	Sludge transport	Sludge transport	Sludge treatment	Liquor treatment	Sludge transport	Sludge transport	Sludge treatment	Liquor treatment	Sludge transport
Total operating costs 2013/14	£m	5.1	6.6	0.6	12.3	0.0	0.0	0.0	0.0	0.1	4.9	0.4	5.4	5.2	11.5	1.0	17.7
Movements	£m	0.9	0.5	0.0	1.4	0.0	0.0	0.0	0.0	0.0	-0.4	0.0	-0.4	0.9	0.1	0.0	1.0
Total operating costs 2014/15	£m	6.0	7.1	0.6	13.7	0.0	0.0	0.0	0.0	0.1	4.5	0.3	5.0	6.1	11.6	1.0	18.7
Movement since last year		17%	8%	2%	12%	0%	0%	0%	0%	-8%	-8%	-8%	-8%	17%	1%	-2%	6%

Significant movement (10%) compared to last years is explained below:-

- Sludge transport costs operating costs have increased by 17% reflecting increased activity.

Sludge disposal		Operating expenditure	IRC	CCD	Total operating cost
Total operating costs 2013/14	£m	3.8	0.0	0.3	4.1
Movements	£m	-0.1	0.0	0.0	-0.1
Total operating costs 2014/15	£m	3.7	0.0	0.3	4.0
Movement since last year		-3%	0%	-8%	-4%

There were no significant movements in the year.