

**Table S1. Parameters of the radial deformation functions  $f(r) = [\zeta^{n+3}/(n+2)!] \times r^n \exp(-r\zeta)$**

atoms	n (mr <sup>*</sup> )	$\zeta$ (bohr <sup>-1</sup> )	$\kappa'$	atoms	n	$\zeta$ (bohr <sup>-1</sup> )	$\kappa'$
P	6 (1) 7 (2) 8 (3)	5.1885	1.062(12)	both P	6 (1) 7 (2) 8 (3)	5.1885	1.083(11)
O1	2 (1) 2 (2) 3 (3)	4.4974	0.80(4)	O1A,O2A, O1B, O2B	2 (1) 2 (2) 3 (3)	4.4974	0.82(2)
O2, O3	2 (1) 2 (2) 3 (3)	4.4974	0.75	O3A, O4A, O3B, O4B	2 (1) 2 (2) 3 (3)	4.4974	0.75
O4	2 (1) 2 (2) 3 (3)	4.4974	0.96(4)				
O5, O6	2 (1) 2 (2) 3 (3)	4.4974	0.94(3)	O5A, O6A, O5B, O6B	2 (1) 2 (2) 3 (3)	4.4974	0.98(4)
N	2 (1) 2 (2) 3 (3)	3.8106	0.825(20)		2 (1) 2 (2) 3 (3)	3.8106	0.761(11)
all C	2 (1) 2 (2) 3 (3)	3.1303	0.894(10)		2 (1) 2 (2) 3 (3)	3.1307	0.925(11)
H	1 (1) 2 (2)	1.9154	1.2		1 (1) 2 (2)	1.9154	1.2

<sup>\*</sup>) multipole rank

Table S2. Hirshfeld ( $Q_H$ ) and Bader ( $Q_B$ ) atomic charges. Subscripts *isol* and *cl* indicate the charges obtained for isolated molecules and clusters, respectively.

	Multipole refinements		DFT calculations			
<b>I (NH<sub>4</sub>H<sub>2</sub>PEP)</b>						
Atom	$Q_H$	$Q_B$	$Q_{B.isol}$	$Q_{H.isol}$	$Q_{B.cl}$	$Q_{H.cl}$
P	0.41	3.68	3.65	0.33	3.69	0.46
O1	-0.27	-1.48	-1.33	-0.25	-1.44	-0.23
H3	0.14	0.68	0.53	0.17	0.65	0.10
O2	-0.31	-1.49	-1.49	-0.47	-1.49	-0.30
O3	-0.34	-1.51	-1.51	-0.48	-1.47	-0.28
O4	-0.24	-1.39	-1.23	-0.16	-1.30	-0.15
C2	0.06	0.46	0.52	0.05	0.50	0.06
C3	-0.05	-0.05	-0.03	-0.13	-0.01	-0.10
H1	0.08	0.14	0.01	0.02	0.06	0.04
H2	0.06	0.15	0.02	0.03	0.05	0.03
C1	0.21	1.55	1.52	0.16	1.53	0.19
O6	-0.2	-1.15	-1.09	-0.15	-1.13	-0.15
O5	-0.23	-1.2	-1.10	-0.28	-1.16	-0.21
H4	0.13	0.68	0.54	0.15	0.65	0.10
N	-0.06	-1.19			-1.02	-0.04
H5	0.26	0.55			0.44	0.20
H6	0.17	0.55			0.50	0.12
H7	0.24	0.53			0.50	0.12
H8	0.27	0.57			0.47	0.18
<b>II [(NH<sub>4</sub>)<sub>2</sub>HPG]</b>						
P1A	0.13	3.42	3.65	0.30	3.68	0.42
P2B	0.11	3.38	3.68	0.30	3.71	0.42
O1A	-0.36	-1.49	-1.33	-0.27	-1.43	-0.27
O2A	-0.33	-1.46	-1.30	-0.20	-1.30	-0.16
O3A	-0.39	-1.45	-1.55	-0.54	-1.49	-0.35
O4A	-0.38	-1.46	-1.54	-0.52	-1.49	-0.34
O5A	-0.26	-1.15	-1.23	-0.45	-1.20	-0.25
O6A	-0.24	-1.07	-1.26	-0.49	-1.12	-0.25
O1B	-0.37	-1.53	-1.33	-0.26	-1.45	-0.27

O2B	-0.30	-1.45	-1.29	-0.20	-1.30	-0.16
O3B	-0.40	-1.42	-1.55	-0.54	-1.50	-0.37
O4B	-0.39	-1.47	-1.55	-0.53	-1.51	-0.34
O5B	-0.29	-1.15	-1.23	-0.45	-1.21	-0.26
O6B	-0.22	-1.06	-1.25	-0.48	-1.13	-0.25
C1A	0.11	1.45	1.58	0.05	1.56	0.15
C2A	-0.10	0.15	0.47	-0.04	0.47	-0.01
C1B	0.13	1.51	1.58	0.05	1.58	0.15
C2B	-0.11	0.12	0.45	-0.04	0.43	-0.01
H1A	0.17	0.69	0.51	0.14	0.64	0.09
H2A	0.08	0.18	-0.02	0.00	0.01	0.04
H20A	0.10	0.18	0.00	0.01	0.02	0.04
H1B	0.20	0.72	0.51	0.14	0.63	0.08
H2B	0.08	0.13	-0.02	0.00	0.03	0.05
H20B	0.05	0.13	0.00	0.01	0.05	0.05
		-1.03		0.000		
N(av)	-0.024 (0.023)	(0.023)		(0.005)		-0.99 (0.0979)
		0.5193		0.172		
H(av)	0.23 (0.036)	(0.030)		(0.071)		0.482 (0.017)

Table S3. Values of  $\rho_c$  ( $e\text{\AA}^{-3}$ ) and  $\nabla^2\rho_c$  ( $e\text{\AA}^{-5}$ ) for ammonium dihydrogen phosphoenolpyruvate (I).

bond	experiment		theoretical, cluster		theoretical, free anion	
	$\rho_c$	$\nabla^2\rho_c$	$\rho_c$	$\nabla^2\rho_c$	$\rho_c$	$\nabla^2\rho_c$
P-O1	1.352(17)	16.03(6)	1.375	15.81	1.333	16.65
O1-H3	1.99(4)	-34.4(3)	1.98	-43.3	2.06	-38.2
P-O2	1.686(21)	20.12(8)	1.622	27.55	1.638	27.55
P-O3	1.609(21)	19.90(8)	1.591	25.69	1.604	25.81
P-O4	1.138(16)	10.70(6)	1.179	11.69	1.145	12.47
O4-C2	1.940(13)	-15.29(6)	1.898	-12.79	1.958	-15.41
C2-C3	2.399(17)	-24.92(5)	2.332	-22.91	2.334	-23.05
C3-H1	1.91(4)	-21.63 (13)	1.93	-26.03	1.91	-24.97

C3-H2	1.85(4)	-19.77(14)	1.92	-25.42	1.90	-24.80
C1-C2	1.840(12)	-15.56(4)	1.792	-14.85	1.774	-14.50
C1-O5	2.359(14)	-26.82(8)	2.310	-17.97	2.243	-14.19
O5-H4	1.92(4)	-30.6 (3)	1.91	-40.4	1.99	-36.8
C1-O6	2.882(19)	-30.30(11)	2.763	-12.83	2.800	-15.28
N-H5	2.17(7)	-34.5 (4)	2.24	-44.8		
N-H6	2.10(7)	-31.5(4)	2.24	-44.5		
N-H7	2.14(7)	-33.1(4)	2.25	-43.0		
N-H8	2.10(7)	-31.4(5)	2.25	-42.5		
hydrogen bonds						
H3...O3 <sup>i</sup>	0.41(3)	3.24(7)	0.47	2.47		
H4...O2 <sup>ii</sup>	0.47(3)	3.36(8)	0.52	2.533		
O3...H6	0.211(19)	1.89(4)	0.211	2.30		
O6-H7 <sup>iii</sup>	0.199(20)	1.73(4)	0.215	2.31		
O6-H5 <sup>iv</sup>			0.159	1.87		
symmetry codes: <sup>i)</sup> - x, 1/2-y, -1/2+z; <sup>ii)</sup> - 1/2+x, y, 3/2-z; <sup>iii)</sup> - x, 1/2-y, 1/2+z; <sup>iv)</sup> - 1-x; -1/2+y; 3/2-z						

bond	experiment		theoretical, clusters		theoretical, free anions	
	$\rho_c$	$\nabla^2\rho_c$	$\rho_c$	$\nabla^2\rho_c$	$\rho_c$	$\nabla^2\rho_c$
P1A-O1A	1.38(3)	14.99(8)	1.40	16.41	1.34	17.74
P1A-O2A	1.30(3)	10.40(8)	1.26	13.03	1.28	12.64
P1A-O3A	1.65(3)	15.89(9)	1.57	24.44	1.57	24.63
P1A-O4A	1.70(3)	17.04(9)	1.57	24.34	1.58	24.51
P2B-O1B	1.42(3)	14.95(8)	1.42	17.35	1.36	18.61
P2B-O2B	1.30(3)	11.90(8)	1.27	12.80	1.28	12.49
P2B-O3B	1.62(3)	15.73(9)	1.54	22.92	1.55	23.11
P2B-O4B	1.67(3)	18.23(10)	1.58	25.45	1.59	25.64
O1A-H1A	1.69(5)	-27.9(3)	1.79	-34.85	1.91	-32.12
O2A-C2A	1.700(19)	-8.88(6)	1.68	-11.65	1.67	-11.48

O5A-C1A	2.74(3)	-31.88(14)	2.63	-15.03	2.65	-16.19
O6A-C1A	2.60(3)	-31.43(13)	2.55	-19.18	2.52	-17.90
O1B-H1B	1.75(4)	-34.6(34)	1.80	-35.47	1.91	-32.85
O2B-C2B	1.676(19)	-8.21(6)	1.68	-11.37	1.68	-11.52
O5B-C1B	2.78(3)	-32.86(14)	2.63	-15.89	2.65	-17.05
O6B-C1B	2.58(3)	-30.96(13)	2.54	-19.06	2.52	-17.97
all N-H: min.	2.08(8)	-36.3(5)	2.22	-45.6		
max.	2.25(9)	-30.0(5)	2.26	-41.1		
av.	2.13(7)	-33.7(20)	2.24(1)	-43.3(13)		
C1A-C2A	1.771(17)	-13.73(5)	1.73	-14.33	1.73	-14.25
C2A-H2A	1.81(5)	-17.84(18)	1.88	-24.41	1.87	-24.15
C2A-H20A	1.81(5)	-19.22(16)	1.88	-24.39	1.87	-24.22
C1B-C2B	1.741(16)	-13.11(4)	1.73	-14.24	1.73	-14.12
C2B-H2B	1.81(5)	-18.64(15)	1.88	-24.32	1.87	-23.85
C2B-H20B	1.82(5)	-17.66(17)	1.88	-24.51	1.87	-23.95
hydrogen bonds						
O3A-H31	0.23(3)	1.46(6)	0.22	2.31		
O3A-H24 <sup>i</sup>	0.23(6)	1.83(8)	0.24	2.14		
O4A-H13 <sup>ii</sup>	0.23(3)	2.38(5)	0.24	2.25		
O4A-H44 <sup>iii</sup>	0.27(3)	1.58(6)	0.28	2.57		
O5A-H12	0.22(3)	1.71(5)	0.22	2.21		
O5A-H43 <sup>iv</sup>	0.24(6)	2.34(10)	0.28	2.55		
O6A-H1A <sup>v</sup>	0.59(3)	1.09(10)	0.52	2.59		
O3B-H34	0.29(3)	1.63(6)	0.29	2.58		
O3B-H21 <sup>i</sup>	0.16(6)	1.32(8)	0.17	1.76		
O4B-H41	0.25(3)	1.57(5)	0.23	2.27		
O4B-H14 <sup>i</sup>	0.27(7)	1.98(10)	0.28	2.60		
O5B-H23	0.19(3)	1.42(5)	0.18	1.99		
O5B-H33 <sup>vi</sup>	0.25(6)	2.03(9)	0.27	2.41		
O6B-H1B <sup>vii</sup>	0.57(3)	0.20(11)	0.56	2.19		

symmetry codes: <sup>i</sup>) - 1-x, 1-y, 1-z; <sup>ii</sup>) - x, 3/2-y, -1/2+z; <sup>iii</sup>) - -1+x, y, z; <sup>iv</sup>) - 1-x, 2-y, 1-z; <sup>v</sup>) - x, 1+y, z; <sup>vi</sup>) - 1-x, -y, 1-z; <sup>vii</sup>) - x, -1+y, z

**Table S5. Additional topological data for ammonium dihydrogen phosphoenolpyruvate; the distances are in Å and the Hessian eigenvalues - in eÅ<sup>-5</sup>.**

bond	experiment							theoretical, cluster				theoretical, free anion			
	at1-at2	at1-CP	CP-at2	$\lambda_1$	$\lambda_2$	$\lambda_3$	$\varepsilon$	$\lambda_1$	$\lambda_2$	$\lambda_3$	$\varepsilon$	$\lambda_1$	$\lambda_2$	$\lambda_3$	$\varepsilon$
P-O1	1.5644	0.6333	0.9312	-8.83	-8.26	33.12	0.07	-10.910	-8.690	35.401	0.26	-10.709	-8.630	35.979	0.24
O1-H3	1.0301	0.7998	0.2303	-31.47	-30.98	28.04	0.02	-34.509	-34.100	25.304	0.01	-32.003	-31.377	25.207	0.02
P-O2	1.4921	0.6140	0.8781	-11.59	-11.08	42.78	0.05	-10.401	-10.317	48.270	0.01	-9.991	-9.827	47.354	0.02
P-O3	1.4996	0.6180	0.8816	-10.87	-10.34	41.10	0.05	-10.160	-9.946	45.788	0.02	-9.835	-9.731	45.378	0.01
P-O4	1.6285	0.6563	0.9723	-6.50	-6.29	23.49	0.03	-7.601	-7.193	26.485	0.06	-7.186	-7.044	26.701	0.02
O4-C2	1.3711	0.8288	0.5434	-14.64	-14.09	13.44	0.04	-13.423	-13.045	13.676	0.03	-14.276	-13.633	12.500	0.05
C2-C3	1.3358	0.6896	0.6461	-19.08	-14.44	8.60	0.32	-18.014	-13.633	8.733	0.32	-18.120	-13.729	8.796	0.32
C3-H1	1.0903	0.7030	0.3872	-18.48	-17.15	14.00	0.08	-19.067	-18.833	11.876	0.01	-18.460	-18.052	11.548	0.02
C3-H2	1.0902	0.7111	0.3791	-17.85	-16.69	14.77	0.07	-18.725	-18.505	11.816	0.01	-18.414	-18.055	11.673	0.02
C1-C2	1.4967	0.7724	0.7243	-14.29	-11.55	10.29	0.24	-13.659	-11.642	10.447	0.17	-13.406	-11.440	10.346	0.17
C1-O5	1.3063	0.8227	0.4836	-20.73	-18.58	12.49	0.12	-19.725	-17.862	19.619	0.10	-18.963	-17.795	22.568	0.07
O5-H4	1.0501	0.8135	0.2366	-29.74	-29.41	28.52	0.01	-33.039	-32.533	25.135	0.02	-31.063	-30.292	24.508	0.03
C1-O6	1.2268	0.7932	0.4336	-28.10	-25.47	23.27	0.10	-25.304	-23.443	35.907	0.08	-25.328	-22.923	32.967	0.10
N-H5	1.0307	0.7649	0.2658	-29.00	-28.40	22.86	0.02	-33.039	-32.871	21.050	0.01				
N-H6	1.0302	0.7681	0.2621	-28.12	-27.36	24.02	0.03	-32.991	-32.919	21.392	0.00				
N-H7	1.0309	0.7690	0.2619	-28.54	-28.22	23.68	0.01	-32.316	-32.148	21.455	0.01				
N-H8	1.0301	0.7676	0.2625	-27.65	-27.10	23.35	0.02	-32.196	-31.569	21.282	0.02				
hydrogen bonds															
H3···O3 <sup>i</sup>	1.5358	0.4704	1.0654	-3.34	-3.25	9.83	0.03	-3.581	-3.468	9.521	0.03				
H4···O2 <sup>ii</sup>	1.4795	0.4464	1.0332	-4.08	-3.97	11.41	0.03	-4.196	-4.169	10.900	0.01				
O3···H6	1.8453	1.2025	0.6428	-1.32	-1.18	4.39	0.12	-1.163	-1.150	4.612	0.01				
O6-H7 <sup>iii</sup>	1.8658	1.2255	0.6402	-1.25	-1.22	4.20	0.02	-1.195	-1.177	4.678	0.02				
O6-H5 <sup>iv</sup>								-0.800	-0.752	3.422	0.06				

Symmetry codes are taken from Table 4.

**Table S6. Additional topological data for ammonium diammonium hydrogen phosphoglycolate; the distances are in Å and the Hessian eigenvalues - in eÅ<sup>-5</sup>.**

bond	experiment							theoretical, clusters				theoretical, free anions			
	at1-at2	at1-CP	CP-at2	$\lambda_1$	$\lambda_2$	$\lambda_3$	$\varepsilon$	$\lambda_1$	$\lambda_2$	$\lambda_3$	$\varepsilon$	$\lambda_1$	$\lambda_2$	$\lambda_3$	$\varepsilon$
P1A-O1A	1.5656	0.635	0.9306	-8.65	-8.43	32.07	0.02	-9.625	-8.811	34.847	0.09	-9.736	-8.856	36.341	0.10

P1A-O2A	1.6046	0.649	0.9556	-7.8	-7.16	25.36	0.07	-8.565	-8.165	29.762	0.05	-8.663	-8.102	29.400	0.07
P1A-O3A	1.5095	0.6228	0.8868	-10.85	-10.19	36.93	0.07	-10.177	-9.748	44.342	0.04	-9.970	-9.483	44.101	0.05
P1A-O4A	1.507	0.6199	0.887	-11.25	-10.46	38.75	0.08	-10.276	-10.032	44.655	0.02	-9.883	-9.683	44.077	0.02
P2B-O1B	1.5572	0.6337	0.9235	-8.86	-8.69	32.49	0.02	-9.832	-9.097	36.269	0.08	-10.090	-9.102	37.811	0.11
P2B-O2B	1.6029	0.6457	0.9572	-7.83	-7.34	27.08	0.06	-9.174	-7.965	29.931	0.15	-9.191	-7.945	29.617	0.16
P2B-O3B	1.5183	0.6242	0.8941	-10.71	-9.99	36.43	0.07	-10.081	-9.680	42.679	0.04	-9.786	-9.329	42.221	0.05
P2B-O4B	1.5029	0.6193	0.8837	-11.05	-10.59	39.87	0.05	-10.232	-10.158	45.860	0.01	-9.958	-9.760	45.354	0.02
O1A-H1A	1.0604	0.835	0.2254	-27.73	-26.27	26.05	0.05	-29.617	-29.304	24.072	0.01	-27.906	-27.352	23.132	0.02
O2A-C2A	1.4254	0.8444	0.581	-11.94	-11.16	14.21	0.08	-11.259	-10.963	10.575	0.03	-11.187	-10.849	10.553	0.03
O5A-C1A	1.2455	0.7968	0.4487	-26.2	-23.83	18.15	0.1	-23.877	-22.033	30.870	0.08	-23.904	-21.855	29.569	0.09
O6A-C1A	1.2675	0.8018	0.4657	-23.81	-22.05	14.43	0.08	-22.226	-20.508	23.552	0.08	-21.968	-20.766	24.822	0.06
O1B-H1B	1.0603	0.8402	0.2201	-30.31	-28.59	24.33	0.06	-30.268	-29.328	24.147	0.03	-28.461	-27.473	23.101	0.04
O2B-C2B	1.4213	0.8466	0.5747	-11.3	-10.82	13.91	0.04	-11.134	-10.893	10.661	0.02	-11.160	-10.960	10.596	0.02
O5B-C1B	1.2447	0.7903	0.4545	-26.32	-23.14	16.6	0.14	-23.901	-22.137	30.148	0.08	-23.959	-21.874	28.774	0.10
O6B-C1B	1.2683	0.8065	0.4619	-24.32	-21.85	15.2	0.11	-22.508	-20.236	23.687	0.11	-22.238	-20.327	24.605	0.09
all N-H: min.				-29.9	-29.2	20.8	0.01	-33.6	-33.5	21.1	0.00				
max.				-27.0	-26.8	23.8	0.07	-31.8	-31.1	21.7	0.01				
av.				-28.3(8)	-27.7(7)	22.3(8)	0.02(2)	-32.5(7)	-32.3(7)	21.2(4)	0.01(1)				
C1A-C2A	1.5148	0.7728	0.7421	-13.25	-11.21	10.73	0.18	-13.054	-11.741	10.464	0.11	-13.030	-11.724	10.507	0.11
C2A-H2A	1.1033	0.7333	0.37	-17.24	-16.36	15.76	0.05	-18.737	-17.729	12.057	0.06	-18.631	-17.611	12.095	0.06
C2A-H20A	1.1032	0.7019	0.4012	-16.86	-15.73	13.37	0.07	-18.780	-17.693	12.093	0.06	-18.727	-17.643	12.153	0.06
C1B-C2B	1.5157	0.7487	0.767	-12.98	-10.89	10.76	0.19	-13.086	-11.584	10.428	0.13	-13.018	-11.577	10.478	0.12
C2B-H2B	1.1036	0.6933	0.4104	-16.59	-15.59	13.53	0.06	-18.785	-17.715	12.182	0.06	-18.585	-17.392	12.122	0.07
C2B-H20B	1.1036	0.7197	0.3838	-17.11	-15.88	15.33	0.08	-18.879	-17.872	12.237	0.06	-18.599	-17.479	12.126	0.06
hydrogen bonds															
O3A-H31	1.8213	1.199	0.6222	-1.52	-1.41	4.39	0.07	-1.237	-1.203	4.750	0.03				
O3A-H24 <sup>i</sup>	1.8484	1.2085	0.6399	-1.42	-1.27	4.52	0.12	-1.306	-1.259	4.702	0.04				
O4A-H13 <sup>ii</sup>	1.8322	1.1965	0.6357	-1.35	-1.19	4.92	0.13	-1.351	-1.334	4.931	0.01				
O4A-H44 <sup>iii</sup>	1.7552	1.1666	0.5886	-2	-1.9	5.49	0.05	-1.689	-1.633	5.887	0.03				
O5A-H12	1.8361	1.2064	0.6298	-1.49	-1.42	4.61	0.05	-1.159	-1.107	4.473	0.05				
O5A-H43 <sup>iv</sup>	1.7776	1.1881	0.5895	-1.56	-1.44	5.33	0.09	-1.691	-1.659	5.897	0.02				
O6A-H1A <sup>v</sup>	1.4364	1.015	0.4214	-5.6	-5.24	11.93	0.07	-4.143	-3.931	10.664	0.05				
O3B-H34	1.7602	1.1685	0.5917	-2	-1.76	5.38	0.13	-1.724	-1.671	5.972	0.03				
O3B-H21 <sup>i</sup>	1.9613	1.2917	0.6697	-1	-0.87	3.19	0.15	-0.816	-0.804	3.383	0.01				
O4B-H41	1.8216	1.1939	0.6277	-1.61	-1.47	4.64	0.1	-1.314	-1.300	4.880	0.01				
O4B-H14 <sup>i</sup>	1.7586	1.1763	0.5823	-1.81	-1.65	5.44	0.1	-1.620	-1.584	5.801	0.02				
O5B-H23	1.9423	1.2572	0.6851	-1.06	-1.04	3.52	0.02	-0.881	-0.808	3.675	0.09				
O5B-H33 <sup>vi</sup>	1.8043	1.184	0.6204	-1.55	-1.46	5.05	0.06	-1.632	-1.591	5.634	0.03				
O6B-H1B <sup>vii</sup>	1.4532	1.0336	0.4196	-5.73	-5.3	11.23	0.08	-4.540	-4.482	11.208	0.01				

Symmetry codes are taken from Table 5.

**Table S7. Results of the DFT calculations for organic phosphates R-O-PO<sub>3</sub>H; in the table O refers to the ester oxygen atom**

comp. nr.	R-	$\Delta E_h$ (kcal/mol)	$d(P-O)$ (Å)	$d(C-O)$ (Å)	$\angle POC$ (°)	$E(tlp)$ (a.u.)	$E(dlp)$ (a.u.)	$E[\sigma(P-O)]$ (a.u.)	$E[\sigma(C-O)]$ (a.u.)	$E[\sigma^*(P-O)]$ (a.u.)
1	HOOC-C(=CH <sub>2</sub> )-	3.95	1.671	1.366	125.3	-0.29289	-0.51852	-0.69691	-0.85036	0.17361
2	CH <sub>3</sub> -C(=O)-	7.74	1.699	1.359	126.9	-0.29784	-0.52959	-0.68983	-0.85202	0.14759
3	glucos-6-O-yl-	2.04	1.64	1.438	118.8	-0.2742	-0.54356	-0.69873	-0.74859	0.20573
4	CH <sub>3</sub> -CH <sub>2</sub> -C(=CH <sub>2</sub> )-	5.18	1.657	1.383	127.1	-0.28485	-0.49827	-0.70369	-0.82626	0.19091
5	CH <sub>2</sub> =CH-CH(-CH <sub>3</sub> )-	1.86	1.635	1.466	119.6	-0.26957	-0.53696	-0.7043	-0.72111	0.21458
6	CH <sub>3</sub> -C(=S)-	7.54	1.714	1.337	129.4	-0.30993	-0.51497	-0.67756	-0.9071	0.13238
7	CH <sub>2</sub> OH-CHOH-CH <sub>2</sub> -	1.58	1.64	1.439	119.1	-0.27462	-0.54215	-0.70001	-0.74737	0.20781
8	HOOC-CH <sub>2</sub> -	1.47	1.654	1.419	116.3	-0.27562	-0.55944	-0.68441	-0.7682	0.19216
9	CH <sub>3</sub> -	0.87	1.642	1.443	116.9	-0.26827	-0.54868	-0.69075	-0.73308	0.20464
10	CFH <sub>2</sub> -	2.94	1.67	1.388	119.9	-0.28729	-0.5509	-0.69012	-0.80229	0.17563
11	CClH <sub>2</sub> -	3.49	1.672	1.386	119.8	-0.28895	-0.5478	-0.68754	-0.81844	0.17401
12	CBrH <sub>2</sub> -	3.82	1.678	1.376	120.4	-0.29147	-0.54389	-0.68464	-0.83529	0.16865
13	CF <sub>3</sub> -	4.06	1.726	1.329	123.9	-0.3042	-0.5793	-0.65946	-0.89633	0.1207
14	CCl <sub>3</sub> -	4.96	1.739	1.324	127.2	-0.30702	-0.5699	-0.6337	-0.9433	0.11099
15	CBr <sub>3</sub> -	6.35	1.751	1.31	128.7	-0.3109	-0.56756	-0.61937	-0.96618	0.10032

**Table S7 (continuation). P means population, Q<sub>B</sub>(C) is the Bader charge of the ester C atom.**

comp. nr.	$P(tlp)$	$P(dlp)$	$P[\sigma(P-O)]$	$P[\sigma(C-O)]$	$P[\sigma^*(P-O)]$	$Q_B(C)$	$\Sigma E^{(2)}(tlp-PO_3H)$ (kcal/mol)	$\Sigma E^{(2)}(tlp-R)$ (kcal/mol)	$\Sigma E^{(2)}(dlp-PO_3H)$ (kcal/mol)	$\Sigma E^{(2)}(dlp-R)$ (kcal/mol)	$\Sigma E^{(2)}[\sigma(PO)-R]$ (kcal/mol)
1	1.82742	1.94609	1.96791	1.98837	0.24583	0.4909	14.3	31.69	10.11	16.28	5.3
2	1.78305	1.9476	1.96937	1.99074	0.26611	1.4496	12.99	43.75	9.61	16.07	7.24
3	1.90244	1.95528	1.97101	1.98558	0.22571	0.4747	17.46	9.75	10.77	6.89	2.93
4	1.83452	1.94783	1.9715	1.98799	0.23874	0.4288	15.48	28.7	10.68	15.16	6.17
5	1.89911	1.95775	1.97241	1.98052	0.22159	0.4521	17.86	10.46	10.47	7.16	4.19
6	1.73486	1.94767	1.96077	1.99315	0.2765	0.3701	12.34	46.08	9.33	18.98	9.92
7	1.90236	1.95487	1.97164	1.98492	0.22596	0.4548	17.46	10.21	10.59	7.01	2.78
8	1.90717	1.95173	1.96802	1.98606	0.23579	0.4997	16.49	12.09	11.15	8.45	3.72

9	1.90739	1.95327	1.97218	1.98702	0.22873	0.4648	17.57	10.37	10.87	6.36	3.24
10	1.86538	1.95655	1.96942	1.99036	0.2445	1.0032	14.86	21.56	7.81	8.52	3.99
11	1.85091	1.95644	1.96786	1.99072	0.24646	0.6565	14.4	21.31	7.69	10.22	5.69
12	1.83386	1.95592	1.96674	1.99122	0.25033	0.5747	14.4	25	8.25	11.15	6.33
13	1.86299	1.93151	1.95001	1.99358	0.2863	2.2171	11.14	33.3	8.8	25.82	11.53
14	1.82192	1.91203	1.93437	1.99288	0.30197	1.003	9.33	35.77	12.29	24.39	12.35
15	1.8005	1.90145	1.92503	1.99164	0.3139	0.7011	9.01	40.38	14.53	32.13	16.82

**Table S7 (continuation).  $E_{st}$  means steric repulsion energy,  $E_{st}(A-B)$  means steric repulsion energy between orbital A and fragment B,  $E_{st}(A)$  means steric repulsion energy obtained by orthogonalization of orbital A.**

comp. nr.	$E_{st}(tlp)$ (kcal/mol)	$E_{st}(dlp)$ (kcal/mol)	$E_{st}(tlp-PO_3H)$ (kcal/mol)	$E_{st}(tlp-R)$ (kcal/mol)	$E_{st}(dlp-PO_3H)$ (kcal/mol)	$E_{st}(dlp-R)$ (kcal/mol)	$\rho_c(P-O)$ ( $e \cdot \text{\AA}^{-3}$ )	$\nabla^2 \rho_c(P-O)$ ( $e \cdot \text{\AA}^{-5}$ )	$\rho_c(C-O)$ ( $e \cdot \text{\AA}^{-3}$ )	$\nabla^2 \rho_c(C-O)$ ( $e \cdot \text{\AA}^{-5}$ )
1	1.29	-37.69	9.6	17.59	8.74	13.38	1.086935	7.564664	1.939616	-15.0893
2	0.47	-40.59	10.62	16.39	10.25	9.21	1.029786	5.698147	1.998559	-16.9934
3	8.4	-40.64	12.89	16.5	7.12	8.98	1.180151	9.360447	1.649303	-12.0743
4	2.44	-37.45	10.68	18.17	8.83	14.04	1.123338	8.26634	1.841687	-13.6203
5	13.61	-40.38	13.02	18.87	7.94	8.61	1.18972	9.769942	1.547583	-10.3184
6	-1.35	-37.39	8.75	17.85	8.97	14.77	0.991597	4.965449	2.075398	-15.8422
7	8.94	-39.23	12.74	17.9	7.43	9.82	1.180921	9.424863	1.640015	-11.8783
8	8.66	-38.08	12.94	17.18	8.58	8.1	1.149387	8.295239	1.735379	-13.6391
9	9.02	-38.77	13.41	16.43	7.26	8.5	1.187903	8.886825	1.612847	-11.3938
10	11.07	-39.54	11.8	15.54	7.21	9.43	1.110323	7.196515	1.889914	-16.7505
11	11.3	-38.64	12	18.28	7.44	9.73	1.102847	7.135743	1.881877	-15.972
12	10.82	-38.66	11.15	19.18	7.37	10.2	1.087649	6.820857	1.920027	-16.0324
13	12.69	-43.98	9.87	19.73	8.03	9.6	0.953602	4.759077	2.286634	-25.2104
14	14.01	-41.83	9.5	25.6	9.89	12.92	0.924649	4.126695	2.230387	-21.3719
15	14.01	-40.94	8.33	27.17	10.64	14.56	0.896688	3.696841	2.268181	-19.6662

**Table S8. Results of the DFT calculations for the post-hydrolytic alcohols R-OH and the H<sub>2</sub>PO<sub>4</sub><sup>-</sup> anion.**

comp. nr.	R-	<i>d</i> (C-O) (Å)	<i>E</i> ( <i>tlp</i> ) (a.u.)	<i>E</i> ( <i>dlp</i> ) (a.u.)	<i>E</i> [ $\sigma$ (P-O)] (a.u.)	<i>E</i> [ $\sigma$ (C-O)] (a.u.)
1	HOOC-C(=CH <sub>2</sub> )-	1.370	-0.29072	-0.56664		-0.83417
2	CH <sub>3</sub> -C(=O)-	1.354	-0.3026	-0.57766		-0.8459
3	glucos-6-O-yl-	1.431	-0.26819	-0.56683		-0.73635
4	CH <sub>3</sub> -CH <sub>2</sub> -C(=CH <sub>2</sub> )-	1.377	-0.28194	-0.55454		-0.81306
5	CH <sub>2</sub> =CH-CH(-CH <sub>3</sub> )-	1.453	-0.26216	-0.56655		-0.71089
6	CH <sub>3</sub> -C(=S)-	1.341	-0.31129	-0.56883		-0.88963
7	CH <sub>2</sub> OH-CHOH-CH <sub>2</sub> -*	1.435	-0.26403	-0.56755		-0.73003
8	HOOC-CH <sub>2</sub> -	1.418	-0.27042	-0.57639		-0.75296
9	CH <sub>3</sub> -	1.438	-0.26034	-0.56532		-0.7202
10	CFH <sub>2</sub> -	1.379	-0.28751	-0.57309		-0.80064
11	CClH <sub>2</sub> -	1.376	-0.29752	-0.56628		-0.81699
12	CBrH <sub>2</sub> -	1.368	-0.30176	-0.56513		-0.83067
13	CF <sub>3</sub> -	1.342	-0.31076	-0.609		-0.87219
14	CCl <sub>3</sub> -	1.351	-0.31248	-0.60061		-0.90294
15	CBr <sub>3</sub> -	1.343	-0.31536	-0.59412		-0.91958
	PO <sub>3</sub> H <sup>-</sup> *				-0.71642	

**Table S8 (continuation). P means population, E<sub>st</sub> means steric repulsion energy, E<sub>st</sub>(A) means steric repulsion energy obtained by orthogonalization of orbital A.**

comp. nr.	<i>P</i> ( <i>tlp</i> ).	<i>P</i> ( <i>dlp</i> )	<i>P</i> [ $\sigma$ (P-O)]	<i>P</i> [ $\sigma$ (C-O)]	$\Sigma E^{(2)}$ ( <i>tlp</i> -R) (kcal/mol)	$\Sigma E^{(2)}$ ( <i>dlp</i> -R) (kcal/mol)	<i>E</i> <sub>st</sub> ( <i>tlp</i> ) (kcal/mol)	<i>E</i> <sub>st</sub> ( <i>dlp</i> ) (kcal/mol)
1	1.85563	1.97624		1.99298	33.33	14.29	-3.76	-37.69
2	1.7995	1.97816		1.99666	45.89	12.43	-5.15	-40.59
3	1.95417	1.98189		1.9938	12.33	8.54	6.31	-40.64
4	1.86101	1.979		1.99331	31.32	13.07	-2.78	-37.45
5	1.95592	1.98126		1.98798	12.55	9.3	9.61	-40.38
6	1.75413	1.97589		1.99661	52.75	14.56	-5.57	-37.39
7*	1.957485	1.983635		1.99339	11.435	8.045	5.13	-39.23

8	1.95549	1.98208		1.9937	12.35	7.28	2.8	-38.08
9	1.96046	1.98511		1.99706	10.72	6.37	3.64	-38.77
10	1.89555	1.98228		1.99685	24.14	10.19	5.77	-39.54
11	1.87574	1.98055		1.99642	25.18	9.87	4.63	-38.64
12	1.85621	1.97974		1.99627	27.91	10.9	3.52	-38.66
13	1.8948	1.96024		1.99727	32.97	23.56	6.9	-43.98
14	1.8607	1.94969		1.99524	31.93	19.26	9.84	-41.83
15	1.84177	1.9425		1.99335	33.61	20.71	9.98	-40.94
H <sub>2</sub> PO <sub>4</sub> <sup>*</sup>			1.98228					

<sup>\*</sup>) - Average values for two chemically equivalent O atoms have been taken.

**Table S9. Selected statistical parameters related to steric repulsion (for convenience reasons only interactions above 0.5 kcal/mol have been taken into consideration).**

repulsions	<i>mean</i> (kcal/mol)	<i>e.s.d.</i> (kcal/mol)	$R(d_{PO,x})$	$R(d_{CO,x})$	$R(d_{PO;x,E^{(2)}C})$	$R(d_{CO;x,E^{(2)}C})$
dlp-phosphate	8.38	1.16	0.714	-0.678	0.855	0.913
dlp-organic	10.79	2.40	0.576	-0.678	0.850	0.914
tlp-phosphate	11.15	1.68	-0.879	0.939	0.883	0.945
tlp-organic	18.83	3.29	0.731	-0.599	0.944	0.943

The correlation coefficients are shown as follows:  $R(d_{PO,x})$  – the correlation coefficient between the P-O<sub>e</sub> distance and the respective repulsion values;  $R(d_{PO;x,E^{(2)}C})$  – the multiple correlation coefficient between the P-O<sub>e</sub> distance and the repulsion together with the sum of  $\Delta E^{(2)}$  values related to the tlp-organic moiety interaction. The correlation coefficients involving the C-O<sub>e</sub> distance are labeled analogically and *x* stands for the repulsion listed in the first column.

It is noteworthy that the steric repulsion of dlp is positively correlated with the P-O<sub>e</sub> length, in other words this repulsion increases with the elongation of the bond. This is probably a result of concomitant increase of the C-O<sub>e</sub>-P angle, which grows along with shortening of C-O<sub>e</sub> ( $R=-0.819$ ) and with lengthening of P-O<sub>e</sub> ( $R=0.760$ ). N.B. a strong correlation between the angle and  $\Sigma E^{(2)}(tlp-C)$  may be observed ( $R=0.926$ ).

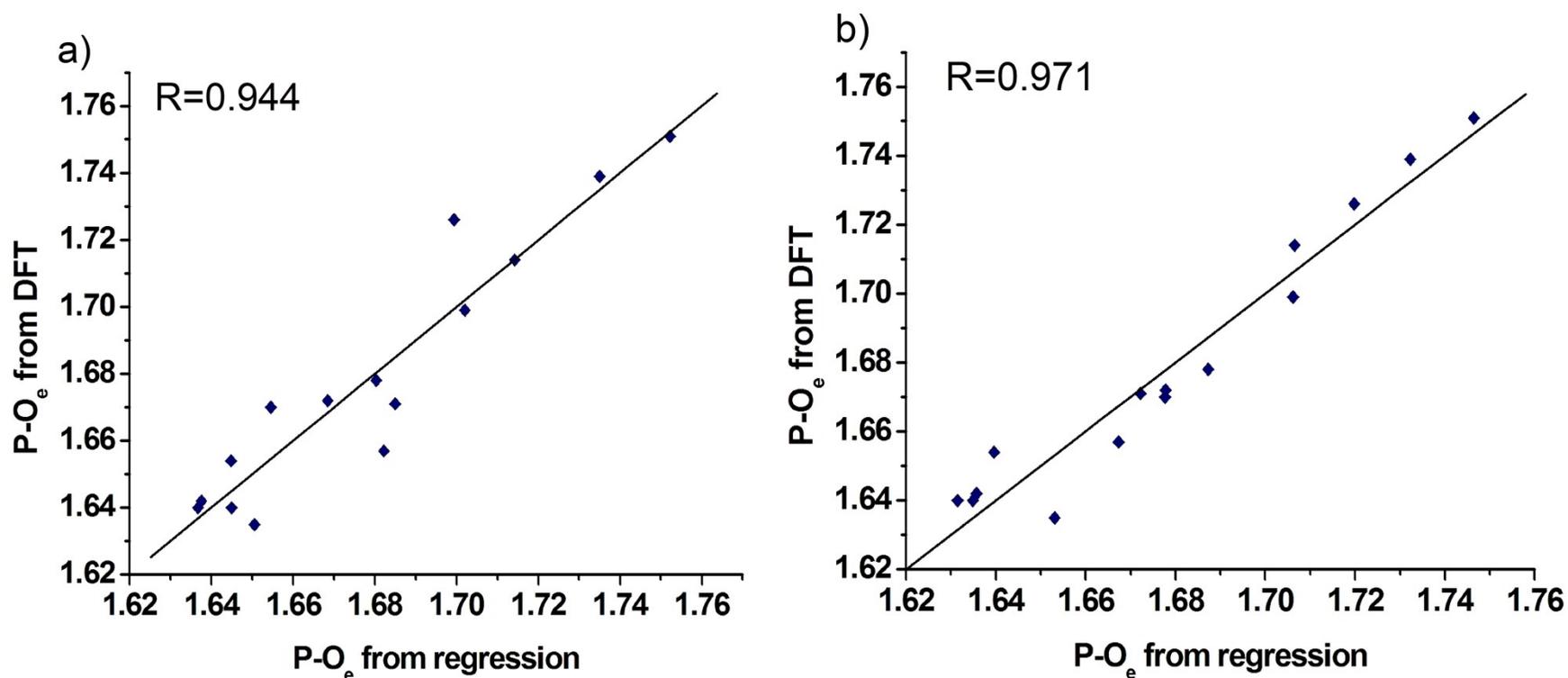


Fig. S1. Correlation of the P-O<sub>e</sub> distances obtained from DFT and from linear regression: a) with the steric repulsion energy taken as the sum of the repulsions between tlp and the organic part of the ester, the regression equation is  $d_{PO} = 1.5311(212) + 0.0019(4) \cdot \Sigma E^{(2)}(tlp-C) + 0.0053(13) \cdot E_{st}(tlp-C)$ ; b) with the repulsion energies obtained from orthogonalization of NLMOs, the regression equation is  $d_{PO} = 1.5701(89) + 0.0031(3) \cdot \Sigma E^{(2)}(tlp-C) + 0.0037(6) \cdot E_{st}(tlp)$ . The distances are in Å and the energy is expressed in kcal/mol.

## Comparison of results obtained from the AUG-ATZ2P and TZ2P bases

**Table S10.** Comparison of selected parameters obtained from calculations applying the AUG-ATZ2P and TZ2P bases

comp. nr.	R-	$\Delta E_h$ (kcal/mol) AUG-ATZ2P	$\Delta E_h$ (kcal/mol) TZ2P	$\Sigma E^{(2)}(\text{tlp-R})$ (kcal/mol) AUG-ATZ2P	$\Sigma E^{(2)}(\text{tlp-R})$ (kcal/mol) TZ2P
1	HOOC-C(=CH <sub>2</sub> )-	4.03	3.95	30.05	31.69
2	CH <sub>3</sub> -C(=O)-	6.99	7.74	38.75	43.75
3	glucos-6-O-yl-	2.71	2.04	10.61	9.75
4	CH <sub>3</sub> -CH <sub>2</sub> - C(=CH <sub>2</sub> )-	4.79	5.18	27.78	28.7
5	CH <sub>2</sub> =CH-CH(- CH <sub>3</sub> )-	1.84	1.86	9.53	10.46
6	CH <sub>3</sub> -C(=S)-	7.94	7.54	45.96	46.08
7	CH <sub>2</sub> OH-CHOH- CH <sub>2</sub> -*	2.55	1.58	10.49	10.21
8	HOOC-CH <sub>2</sub> -	2.37	1.47	12.28	12.09
9	CH <sub>3</sub> -	0.11	0.87	10.53	10.37
10	CFH <sub>2</sub> -	3.23	2.94	21.72	21.56
11	CClH <sub>2</sub> -	2.71	3.49	21.37	21.31
12	CBrH <sub>2</sub> -	3.63	3.82	24.53	25
13	CF <sub>3</sub> -	4.77	4.06	32.86	33.3
14	CCl <sub>3</sub> -	2.65	4.96	35.23	35.77
15	CBr <sub>3</sub> -	7.27	6.35	40.6	40.38

**TableS10 (continuation)**

comp. nr.	R-	$Q_B(C)$ AUG-ATZ2P	$Q_B(C)$ TZ2P	$\rho_c(C-O)$ (a.u.) AUG-ATZ2P	$\rho_c(C-O)$ (a.u.) TZ2P
1	HOOC-C(=CH <sub>2</sub> )-	0.4939	0.4909	0.28829	0.287421
2	CH <sub>3</sub> -C(=O)-	1.4493	1.4496	0.294598	0.296156
3	glucos-6-O-yl-	0.4938	0.4747	0.24443	0.244402
4	CH <sub>3</sub> -CH <sub>2</sub> -C(=CH <sub>2</sub> )-	0.4319	0.4288	0.27328	0.27291

5	CH <sub>2</sub> =CH-CH(-CH <sub>3</sub> )-	0.4629	0.4521	0.2393	0.229328
6	CH <sub>3</sub> -C(=S)-	0.3701	0.3701	0.30838	0.307542
7	CH <sub>2</sub> OH-CHOH-CH <sub>2</sub> -*	0.4696	0.4548	0.24312	0.243025
8	HOOC-CH <sub>2</sub> -	0.505	0.4997	0.25715	0.257157
9	CH <sub>3</sub> -	0.4873	0.4648	0.23999	0.238999
10	CFH <sub>2</sub> -	1.0283	1.0032	0.2809	0.280056
11	CClH <sub>2</sub> -	0.6705	0.6565	0.27949	0.278865
12	CBrH <sub>2</sub> -	0.5908	0.5747	0.28484	0.284519
13	CF <sub>3</sub> -	2.217	2.2171	0.33739	0.338844
14	CCl <sub>3</sub> -	1.0039	1.003	0.33024	0.330509
15	CBr <sub>3</sub> -	0.6058	0.7011	0.33572	0.33611

**Table S10 (continuation)**

comp. nr.	R-	$Q_B(C)$ AUG-ATZ2P	$Q_B(C)$ TZ2P	$\nabla^2\rho_c(C-O)$ (a.u.) AUG-ATZ2P	$\nabla^2\rho_c(C-O)$ (a.u.) TZ2P
1	HOOC-C(=CH <sub>2</sub> )-	-0.62358	-0.62614	1.365	1.366
2	CH <sub>3</sub> -C(=O)-	-0.70415	-0.70516	1.362	1.359
3	glucos-6-O-yl-	-0.49832	-0.50103	1.438	1.438
4	CH <sub>3</sub> -CH <sub>2</sub> -C(=CH <sub>2</sub> )-	-0.56118	-0.56519	1.383	1.383
5	CH <sub>2</sub> =CH-CH(-CH <sub>3</sub> )-	-0.47927	-0.42817	1.448	1.466
6	CH <sub>3</sub> -C(=S)-	-0.65572	-0.65739	1.337	1.337
7	CH <sub>2</sub> OH-CHOH-CH <sub>2</sub> -*	-0.49098	-0.4929	1.439	1.439
8	HOOC-CH <sub>2</sub> -	-0.56116	-0.56597	1.419	1.419
9	CH <sub>3</sub> -	-0.4766	-0.4728	1.442	1.443
10	CFH <sub>2</sub> -	-0.6977	-0.69508	1.388	1.388
11	CClH <sub>2</sub> -	-0.66212	-0.66277	1.386	1.386
12	CBrH <sub>2</sub> -	-0.66192	-0.66528	1.376	1.376
13	CF <sub>3</sub> -	-1.04397	-1.04613	1.332	1.329
14	CCl <sub>3</sub> -	-0.88945	-0.88685	1.325	1.324
15	CBr <sub>3</sub> -	-0.79083	-0.81607	1.309	1.31

Comparison of the quantities obtained from the calculations performed in both bases shows that vast majority of the parameters are similar or very similar. The most serious discrepancy is the difference between the energies of hydrolysis of  $\text{CCl}_3\text{OPO}_3\text{H}^-$  (compound #14). The AUG-ATZ2P energy is distinctly lower than analogous energies of both  $\text{CFI}_3\text{OPO}_3\text{H}^-$  (#13) and  $\text{CBr}_3\text{OPO}_3\text{H}^-$  (#15). We have not been able to find a plausible cause for this anomaly and for this reason we have omitted the molecule from the fit presented in Fig.S4.

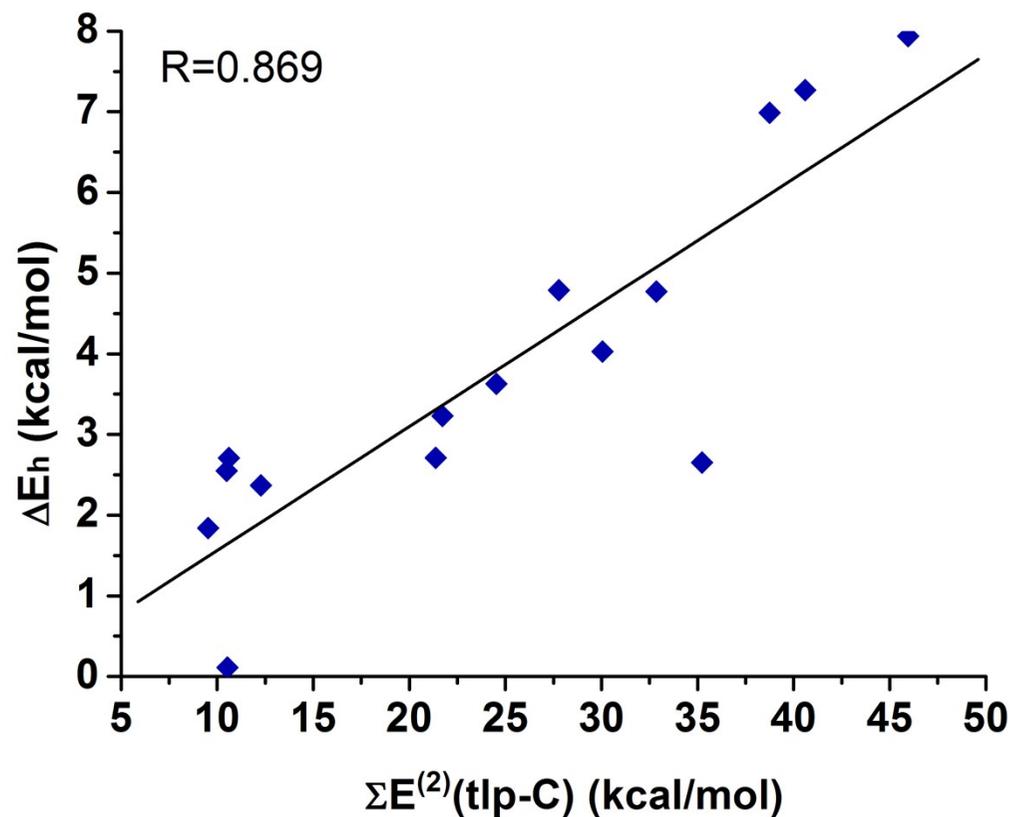


Fig. S2. Correlation of  $\Delta E_h$  with  $\Sigma E^{(2)}(\text{tlp-C})$  taken from PW91, AUG-TZ2P, DFT calculations, the respective equation is:  
 $\Delta E_h = 0.155(11) \Sigma E^{(2)}(\text{tlp-C})$ .

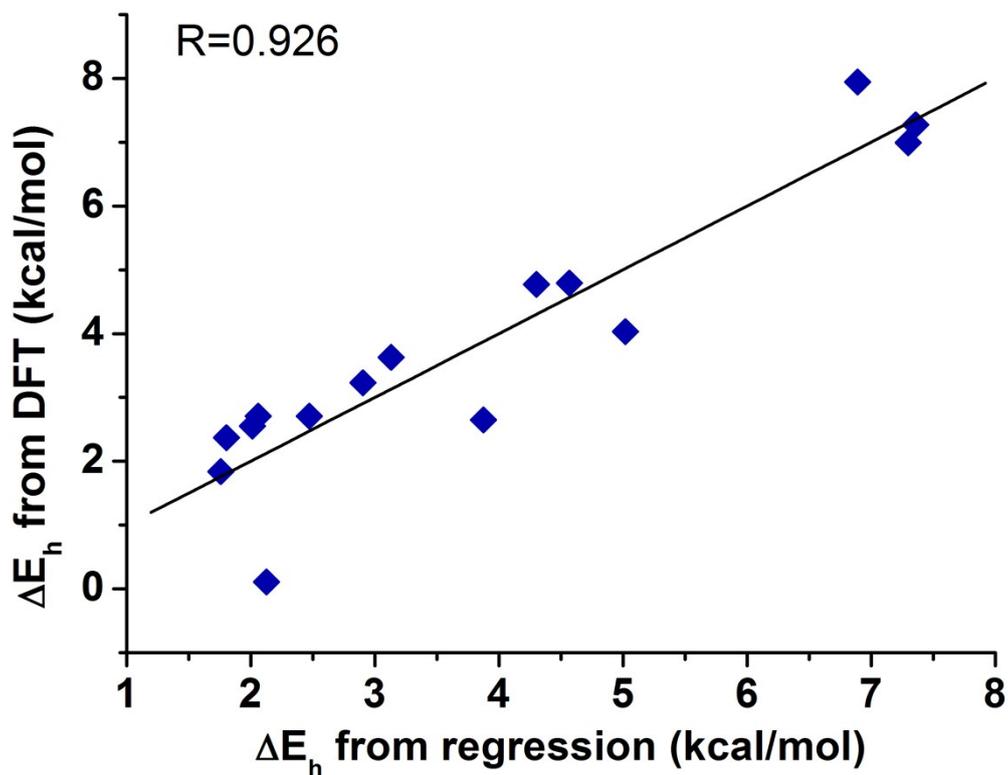


Fig. S3. Correlation of the hydrolysis energy obtained from DFT (PW91, AUG-TZ2P) and from linear regression against  $\rho_c(C-O_e)$ ,  $\nabla^2\rho_c(C-O_e)$  and  $Q_B(C)$ . The regression equation is:  $\Delta E_h = 193(28)\rho_c(C-O_e) + 44.1(82)\nabla^2\rho_c(C-O_e) + 4.8(13)Q_B(C) - 25.6(38)$ . Atomic units are used for  $\rho_c(C-O_e)$  and  $\nabla^2\rho_c(C-O_e)$ .

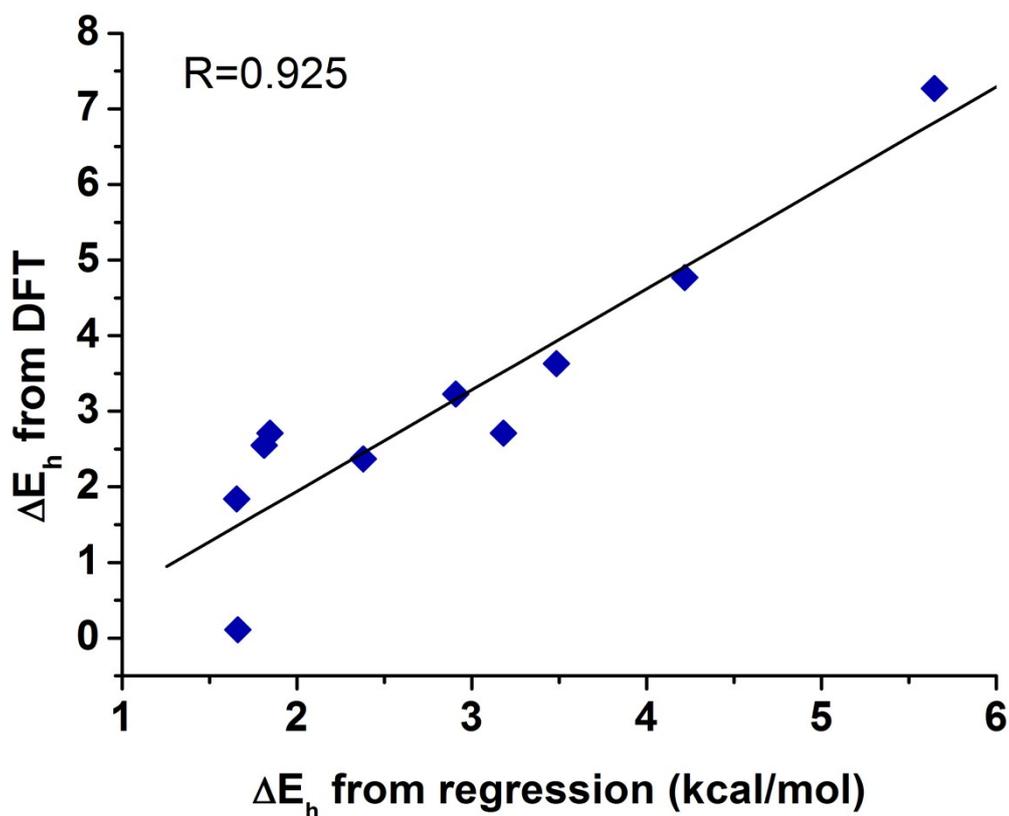


Fig. S4. Correlation of the hydrolysis energy obtained from DFT (PW91, AUG-TZ2P) and from linear regression against  $\rho(C-O_e)$  and  $Q_B(C)$  after elimination molecules with a double bond at the ester carbon atom and  $CCl_3OPO_3H^-$ . The regression equation is:

$$\Delta E_h = 58.5(99) \cdot \rho_c(C-O_e) - 1.44(69) \cdot Q_B(C) - 11.8(25). \text{ Atomic units are used for } \rho_c(C-O_e).$$

The  $\Delta E_h$  calculated for H<sub>2</sub>PEP and HPG<sup>2-</sup> (molecule A and B), analogously as it is presented in the main body text, are 4.1, 2.7 and 2.6 kcal/mol.

### Statistical assessment of the correlation and regression results

#### Correlation coefficients

For all correlation coefficients, calculated in this work the  $p$ -value is less than 0.0011 based on the  $t$ -test ( $t = R/[1-R^2]/(N-2)]^{1/2}$ )

#### $t$ -Test of the parameters obtained from the linear regressions

It was intended to find relations, wherein the absolute values of the parameters were 3 times the e.s.d. or more. In fact, all, save one, parameters have the  $|t|$  values greater than 2.95 and the  $p$  values 0.01 in the worst case. The only exception is the first coefficient in the equation in the caption of Fig. 10, for which  $t = 2.0$  and  $p = 0.035$ .