

Draft Annual Information Order 2026-28 – Electricity distributors

Appendix A – Instructions

March 2026

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1 General instructions

1.1 Data requirements

- 1.1.1 General instructions relevant to the completion of the *data submission workbooks* are contained in the *data submission workbooks* attached at Appendix A.
- 1.1.2 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in the *data submission workbooks*.
- 1.1.3 Reported data (inputs) must meet validation rules and consistency cross checks, as set out in the *data submission workbooks*.
- 1.1.4 Where a NULL response is specified as valid, a response to the data requirement is not mandatory.
- 1.1.5 The *electricity distributor* must identify and explain each NULL response in its *Basis of Preparation*.
- 1.1.6 Where a NULL response is specified as not valid (that is, a response to the data requirement is mandatory) and the data requirement is not relevant to the *electricity distributor* in the reporting period, it must report '0'.

1.2 General

- 1.2.1 The *electricity distributor* must report the data in the *data submission workbooks* in accordance with:
 - (a) the service classifications that apply or applied in the reporting period; and
 - (b) the *cost allocation method* approved by the AER for the reporting period.
- 1.2.2 Where the AER has made a determination to classify legacy *metering services* as *standard control services*, the *electricity distributor* must:
 - (a) report the data in the [data submission workbook 06-09](#) exclusive of the expenditures, revenues or *asset base* values related to SCS - legacy *metering services*
 - (b) report the expenditures, revenues and *asset base* values related to standard control legacy *metering services* in the [data submission workbook 11 - SCS Legacy meters](#).
- 1.2.3 The *electricity distributor* must report *financial information* in the *data submission workbooks* that:
 - (a) is derived from the audited statutory accounts;
 - (b) is verifiable by reference to the *audited statutory accounts*;
 - (c) is generally prepared using the accrual basis of accounting;

- (d) is presented on a fair and consistent basis, from the accounting records that underlie the costs, revenue, *assets* and liabilities that may be reasonably attributed to the *electricity distributor*;
- (e) in so far as is reasonably practicable, is prepared in accordance with the general rules and format of the *audited statutory accounts*, and use the accounting principles and policies applicable to the *audited statutory accounts* except as otherwise required by this *Order*;
- (f) is presented in an understandable manner, without sacrificing relevance or reliability; and
- (g) states fairly the financial performance of the *electricity distributor*.

1.3 Cost allocation

- 1.3.1 The *electricity distributor* must allocate all costs that relate to or are incurred in the provision of *distribution services* in the *audited statutory accounts*, to the *electricity distributor* in accordance with section 1.3.3
- 1.3.2 All costs allocated to the *electricity distributor* in the response to section 1.3.1 must in turn be allocated in accordance with section 1.3.3 to:
 - (a) a standard control service;
 - (b) an alternative control service;
 - (c) a negotiated service; or
 - (d) an unclassified or *unregulated service*.
- 1.3.3 A cost allocated to the *electricity distributor* that is:
 - (a) *directly attributable* to the *electricity distributor*, must be allocated to the *electricity distributor*;
 - (b) not *directly attributable* to the *electricity distributor* must be allocated to the *electricity distributor* on a *causation basis*, using an appropriate allocator, determined in accordance with section 4.5 of the *Order*, unless the item is not material;
 - (c) *directly attributable* to the *electricity distributor* but not *directly attributable* to a standard control service, an alternative control service, a negotiated service or an unclassified or *unregulated service*, must be allocated across *distribution services* in accordance with the approved *cost allocation method*;
 - (d) *capital expenditure* must be allocated to an asset class on a *directly attributable* basis or using an appropriate allocator; and
 - (e) *operating expenditure* must be allocated to an *operating expenditure* (opex) category on a *directly attributable* basis or a *causation basis* using an appropriate allocator.

Note: See sections 4.5 and 4.6 of the *Order*.

1.4 Customer and government contributions

- 1.4.1 The *electricity distributor* must not carry forward into the *asset base capital contributions* treated as revenues in *audited statutory accounts* and included in the value of *assets*.
- 1.4.2 The *electricity distributor* must report *capital contributions* in accordance with the method approved in the *electricity distributor's current distribution determination*.

1.5 Asset base

- 1.5.1 The *electricity distributor* must not revalue *assets* or adjust asset values for impairment unless expressly permitted in writing or required by the AER.
- 1.5.2 The *electricity distributor* must report revaluations or adjustments for impairment made in the *audited statutory accounts* in the *regulatory adjustments* column in [Table 8.1.1 Income statement](#).
- 1.5.3 The *electricity distributor* must report *capital expenditure* against an asset class and not under a work in progress heading.
- 1.5.4 The *electricity distributor* must not report *financial information* that includes goodwill or related impairments.

1.6 Regulatory accounting principles and policies

- 1.6.1 The *regulatory accounting principles and policies* applied by the *electricity distributor* must:
 - (a) be based on a recognisable and rational economic basis;
 - (b) ensure that the resultant *financial information* satisfies the concepts of relevance and reliability;
 - (c) ensure that the substance of the underlying transactions and events is reported in the *financial information*;
 - (d) ensure that the *financial information* can be understood;
 - (e) allow for comparisons to be made over time; and
 - (f) conform to the recognition and measurement principles of the Australian Accounting Standards.
- 1.6.2 Unless otherwise required by this *Order*, the *electricity distributor* must report *capital expenditure* and associated data (such as asset volumes) in the *data submission workbooks* against the reporting period on an as-incurred basis.

1.7 Capital expenditure

- 1.7.1 The *electricity distributor* must report *capital expenditure* on an “as-incurred” basis.

- 1.7.2 The *electricity distributor* must provide in its *Basis of Preparation* a reconciliation of the total *capital expenditure* reported in [Worksheet 8.2 Capex](#) with *capital expenditure* reported in [Worksheet 8.6 Indicative asset base roll forward](#).

1.8 Data submission workbooks

- 1.8.1 There are two *data submission workbooks* for *Electricity Distributors*
- Annual order [Reporting year] – Electricity distributors – Data Submission workbook
 - Annual order [Reporting year] – Electricity distributors – Data Submission workbook – ~~SCS~~_Legacy Meters.
- 1.8.2 Instructions are set out for each table in each workbook in sections 2 and 3 respectively.
- 1.8.3 The *electricity distributor* can reduce the file size by pasting over the (formula) validation rules in the *data submission workbook* with values. To do this, first complete the corresponding data table, check the data validation rules (to the right of the data table) have not been violated, (you will see an 'X' where data does not comply with the validation rules) then copy the formulas and paste values (or delete if there are no 'X's).
- NOTE: The AER will independently verify data validation rules upon receipt of the *data submission workbooks*.
- 1.8.4 Where confidential and / or SOCI protected information has been removed from the relevant version of the *data submission workbook*, any violated 'NULL is not valid' rules from that version of the *data submission workbook* should be ignored.
- 1.8.5 Checks and totals are included on some worksheets. Where there is a variance between data comparators an explanation for the variance must be included in the worksheet.

2 Data submission workbook

2.1 Worksheet 2.1 Expenditure summary

Table 2.1.1 - Standard Control Services Capex by Purpose

2.1.1 For all sub tables, in table 2.1.1

(a) Capex by purpose (including total capital contributions) – AER defined

(b) Capital contributions by purpose – Type 1

(c) Capital contributions by purpose – Type 2

~~(d) Capital contributions by purpose – PWC undergrounding Capex~~

The *electricity distributor* must report *capital expenditure* for each *capital expenditure* purpose and must include *capital expenditure* funded via *capital contributions* (i.e. the *capital contributions* must be included as a positive value).

For example: If \$100 is spent on a capex project, and a customer contributed \$80 to the project, report \$100 (gross amount) not \$20 (net amount).

2.1.2 The reported *capital expenditure* purpose categories must match the categories used in the *electricity distributor's regulatory proposal* (set out in the Reset RIN response) for the *reporting period*.

2.1.3 The *electricity distributor* must include in reported *capital expenditure* any profit margins or management fees paid directly or indirectly to *related parties* in the *reporting period*.

2.1.4 The *capital expenditure* reported for the prescribed purposes must be mutually exclusive and collectively exhaustive. *Capital expenditure* must be reported on an “as-incurred” basis.

2.1.5 The *electricity distributor* must provide in its *Basis of Preparation* a reconciliation of the total *capital expenditure* by purpose in Table 2.1.1 with the *capital expenditure* reported in ~~Data workbook 08 – asset base values, Standard control services, indicative regulatory asset base roll forward (within period)~~. Table 8.6.1 Asset Base Roll Forward – SCS, sub table ‘Indicative total regulatory asset base roll forward (within period).

2.1.6 Where the *electricity distributor* reports a negative value in Table 2.1.1, the *electricity distributor* must explain the reason for the negative value in the *basis of preparation*.

Table 2.1.2 - Standard Control Services Opex by Purpose

2.1.7 The *electricity distributor* must report expenditure against a prescribed purpose on a mutually exclusive and collectively exhaustive basis. Where expenditures could be reported against multiple purposes the *electricity distributor* must report the expenditure once – based on its primary purpose.

- 2.1.8 The *electricity distributor* must provide, in its *Basis of Preparation*, a reconciliation of the total *operating expenditure* by purpose with the *operating expenditure* recorded in the *electricity distributor's Audited Statutory Accounts*.
- 2.1.9 The *electricity distributor* should only report against the purpose 'other opex' where the expenditure is not already reporting in one of the other expenditure categories.
- 2.1.10 The *electricity distributor* should only report *indirect expenditure* against the purpose 'non-network' (and prescribed subcategories) if the AER has agreed to the classification of *indirect expenditure* to the 'non-network' category.
- 2.1.11 Where the *electricity distributor* reports a negative value in Table 2.1.2, the *electricity distributor* must explain the reason for the negative value in the *basis of preparation*.

Table 2.1.3 - Alternative Control Services Capex

- 2.1.12 The *electricity distributor* must report *Overheads* expenditure allocated to *capital expenditure* disaggregated into alternative control services.
- 2.1.13 Where the *electricity distributor* reports a negative value in Table 2.1.3, the *electricity distributor* must explain the reason for the negative value in the *basis of preparation*.

Table 2.1.4 - Alternative Control Services Opex

- 2.1.14 The *electricity distributor* must report expenditure against a prescribed purpose on a mutually exclusive and collectively exhaustive basis. Where expenditures could be reported against multiple purposes the *electricity distributor* must report the expenditure once – based on its primary purpose.
- 2.1.15 The *electricity distributor* must provide in its *basis of preparation*, a reconciliation of the total *operating expenditure* by purpose with the *operating expenditure* reported in Table 8.1.1.2B Expenditure – Alternative Control Services.
- 2.1.16 Where the *electricity distributor* reports a negative value in Table 2.1.4, the *electricity distributor* must explain the reason for the negative value in the *basis of preparation*.

2.2 Worksheet 2.2 Repex

Table 2.2.1 - Replacement Expenditure, Volumes and Asset Failures by Asset Category

Table 2.2.1.1 – Asset Replacement Activities and Expenditure and Asset Failure Activity by Asset Category – Standard Control

- 2.2.1 The *electricity distributor* must report data on *asset replacement and maintenance activities volumes and asset failures* by asset class, disaggregated into asset sub-categories.
- 2.2.2 Where the *electricity distributor* considers the prescribed asset *group categories* do not account for an asset on the *electricity distributor's*

distribution system, the *electricity distributor* must report the asset in the ‘Other by business specified’ category and must report an appropriate high-level description for that asset.

- 2.2.3 Where the *electricity distributor* considers the prescribed asset class sub-categories do not account for an asset on the *electricity distributor’s* network, the *electricity distributor* must report the asset in the row ‘other’ under the relevant asset class. For each asset class, the *electricity distributor* must describe the assets included as ‘other’ in the *Basis of Preparation*.
- 2.2.4 Where the *electricity distributor* reports replacements associated with asset refurbishments/ life extensions, the *electricity distributor* must report against the asset class ‘Other by DNSP specified assets’ category. Each asset sub-category in this asset class must be described by the equivalent asset sub-category followed by the word ‘refurbished’.
- 2.2.5 For each asset reported as ‘other’ in either a subcategory or in ‘Other by DNSP specified assets’ category, the *electricity distributor* must report corresponding asset age profile data in table 5.2.1.
- 2.2.6 For the asset category ‘*Staking of / staked wooden poles*’, the *electricity distributor* must report:
- (a) For asset replacements – the number of wooden poles staked in the reporting period, including where an existing staked pole is re-staked
 - (b) For asset failures – the number of staked wooden poles that failed in the reporting period.
- 2.2.7 The *electricity distributor* must report data on asset replacement *capital expenditure* by asset class disaggregated into asset sub-categories.
- 2.2.8 Where the *electricity distributor* considers a prescribed asset class does not account for an asset on the *electricity distributor’s distribution network*, the *electricity distributor* must report the asset in the class ‘Other by DNSP specified assets’ category and must describe the asset in its *basis of preparation*.
- 2.2.9 Where the *electricity distributor* considers a prescribed asset sub-category does not account for an asset on the *electricity distributor’s distribution network*, the *electricity distributor* must report the asset as “other” under the appropriate asset class and must describe the asset in its *Basis of Preparation*.
- 2.2.10 Where the *electricity distributor* reports replacement *capital expenditure* associated with asset refurbishments/ life extensions, the *electricity distributor* must report the expenditure under the asset class ‘Other by DNSP specified assets’ category using an equivalent prescribed asset subcategory description followed by the word “refurbished”.
- 2.2.11 ~~For each row descriptor added in the ‘Other by business specified categories’, the electricity distributor must report corresponding operational outputs and asset volumes, as per the requirements in Data workbook 02—Operational outputs and 03—Network metrics. Table 2.8.1.~~

Table 2.2.1.2 – Asset Replacement Activities and Expenditure and Asset Failure Activity by Asset Category – Alternative Control

2.2.12 The *electricity distributor* must report *asset replacement capital expenditure* by for the public lighting asset class disaggregated into asset sub-categories.

2.2.13 Where the *electricity distributor* considers the prescribed asset class does not account for an asset on the *electricity distributor's distribution system*, the *electricity distributor* must report the asset against “other” and must identify the asset in its *Basis of Preparation*.

Where the electricity distributor reports against the ‘Other’ heading it must specify (in the units column) if the unit of measure used for replacements is not ‘asset replacements’. For example, if the unit of measure used for replacement is ‘km’ the electricity distributor must report ‘replacements km’ in the units columns next to the specified asset.

Table 2.2.2 - Selected Asset Characteristics

Table 2.2.2.1 – Selected Asset Characteristics – Poles

2.2.1 The *electricity distributor* must report total volume of *assets* currently in commission for Poles by *feeder* type. Where this data is estimated the *electricity distributor* must explain in the *Basis of Preparation* how it has determined the volumes

2.2.2 If the electricity distributor classifies any of its feeders into the ‘Feeders other’ type, it must explain why the feeder cannot be classified into the prescribed feeder categories in its basis of preparation.

Table 2.2.2.2 – Selected Asset Characteristics – Length

2.2.3 For each disaggregated asset type,

- (a) Overhead conductors by: conductor length by feeder type
- (b) Overhead conductors by: conductor length by material type
- (c) Underground cables by: cable length by feeder type

For each disaggregated asset type, the *electricity distributor* must report the total volume-length of *assets* in commission at the end of the reporting period, and the number of *assets* replaced in the reporting period.

Table 2.2.2.3 – Selected Assets Characteristics - Transformers

2.2.4 The electricity distributor must report the total volume of assets in commission at the end of the reporting period, and the number of assets replaced in the reporting period, measured in MVA. The electricity distributor must separately report the volume of

~~assets decommissioned (measured in MVA) during the reporting period, including those that were not replaced. Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells shaded yellow in the data workbook 03 – Network metric table. There are no further instructions.~~

2.3 Worksheet 2.3 Augex

Table 2.3.3 - Augex Data - HV/LV Feeders and Distribution Substations

Table 2.3.3.1 – Augex Data - HV/LV Feeders and Distribution Substations - Descriptor Metrics

Table 2.3.3.2 – Augex Data - HV/LV Feeders and Distribution Substations - Cost Metrics

- 2.3.1 The *electricity distributor* must include only projects and expenditure related to *augmentation* of the network – defined with reference to the primary purpose of the project or expenditure. *Augmentation* work related to connection must be reported as a connection activity.
- 2.3.2 The *electricity distributor* must not include information for gifted *assets*.
- 2.3.3 For projects that span across reporting periods, input figures for the *units added* or *units upgraded* according to the final year in which expenditure was incurred for the project.
- 2.3.4 The *electricity distributor* must report all expenditure data in the final year in which expenditure was incurred for the project on an ‘as incurred’ basis.
- 2.3.5 The *electricity distributor* must not include *augmentation* expenditure relating to connections.
- 2.3.6 Feeder augmentations (by overhead or underground) are exclusive of HV and LV feeder non-material projects. Non material HV feeder augmentation projects and LV feeder augmentation projects are separately reported, where expenditure on all relevant projects is aggregated.

Table 2.3.4 - Augex Data - Total Expenditure

- 2.3.7 The *electricity distributor* must report all expenditures ~~data~~ on an ‘as incurred’ basis.
- 2.3.8 The *electricity distributor* must not include *augmentation* expenditure relating to connections.

2.4 Worksheet 2.5 Connections

Table 2.5.1 - Descriptor Metrics (Standard Control Services) Including Capital Contributions

- 2.4.1 The reported *connection services* data must reconcile with internal planning models used by the *electricity distributor*.

- 2.4.2 The *electricity distributor* must report data only for non-contestable, regulated *connection services*, including such services performed by third parties on its behalf.
- 2.4.3 The *electricity distributor* must report expenditure data as a gross amount and must not subtract *customer* contributions from expenditure data.
- 2.4.4 The *electricity distributor* must only report data for *connection services* that are classified as *standard control services*.
- 2.4.5 The *electricity distributor* must report *augmentation* for connections relating to *customer connection* requests. The *electricity distributor* must not double count *augmentation* work. *Augmentation* work must be reported by its primary purpose as either *augmentation* or connections works.
- 2.4.6 For *augmentation* data, 'km added' refers to the net addition of circuit line length resulting from the *augmentation* work of complex connections. The definitions of complex connections provide guidance on the types of *augmentation* works which must be reported as *connection services*.
- 2.4.7 The *electricity distributor* must report the MVA added for *distribution substations* installed for *connection services*. The *electricity distributor* must report MVA added as the sum of the nameplate rating for all *distribution substations* installed for the reporting period.
- ~~The *electricity distributor* is not required to disaggregate expenditure for *connection services* into *standard* or *alternative control services*.~~
- 2.4.8 The *electricity distributor* is not required to disaggregate expenditure for connection services into ~~either~~ *capital expenditure* or *operating expenditure*.
- ~~The *electricity distributor* must report data only for non-contestable, regulated *connection services*, including such services performed by third parties on its behalf.~~
- 2.4.9 The expenditure reported in Table 2.5.1 will equal the sum of expenditure reported into Tables 2.5.2, 2.5.3 plus connections expenditure funded by *type 2 capital contributions* (not reported).

Table 2.5.2 - Cost Metrics by Connection Classification Excluding Capital Contributions

Expenditure data

- 2.4.10 The *electricity distributor* must report expenditure data after subtracting *customer contributions* from expenditure data.
- 2.4.11 The *electricity distributor* must only report data for *standard control services*.
- 2.4.12 The *electricity distributor* must report data for connection services that reconciles to internal planning models used by the *electricity distributor*.
- 2.4.13 The *electricity distributor* must report data only for non-contestable, regulated *connection services*, including such services performed by third parties on its behalf.

New connections – standard control services

- 2.4.14 The electricity distributor must exclude activity that is fully funded by capital contributions
- 2.4.15 The electricity distributor must only report data for standard control services
- 2.4.16 The electricity distributor must include partially funded activity as one whole activity unit and not the fraction of the activity that is funded by the electricity distributor.

For example, where a connection is 20 percent funded by capital contribution, the electricity provided should report that connection as 1.0 connection not 0.8 of a connection.

- 2.4.17 The electricity distributor must report data for connection services that reconciles to internal planning models used by the electricity distributor.
- 2.4.18 The electricity distributor must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.

Table 2.5.3 - Capital Contributions (Type 1) By Connection Classification

- 2.4.19 The electricity distributor must report capital contribution expenditures (type 1 only) for connection services that are classified as standard control services.
- 2.4.20 The reported connection services data must reconcile with internal planning models used by the electricity distributor.
- 2.4.21 The electricity distributor must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.

Table 2.5.4 - New Connections by Connection Classification - All Other Services Excluding Standard Control Services

- 2.4.22 The electricity distributor must report data for connection services that reconciles to internal planning models used by the electricity distributor.
- 2.4.23 The electricity distributor must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.
- 2.4.24 Electricity distributors are required to report Alternative Control Services New Connections in table 2.5.4 as set out by the row and heading descriptors. Estimates can be provided if actuals are not available. Where estimates for simple and complex connections are used, they must be explained in the basis of preparation, both that this has occurred and why.
- 2.4.25 The electricity distributor must report data in table 2.5.4 irrespective of the source of funding.
- 2.4.26 As capital contributions made for the non-standard control services reported in table 2.5.4 do not relate to standard control services connection activities the contributions should not be included in table 2.5.1.

- 2.4.27 Number of connections data in Table 2.5.2 and Table 2.5.4 sum to measure total new connection activity for the *electricity distributor* over the reporting period.

2.5 Worksheet 2.6 Non-Network

Table 2.6.1 - Non-Network Expenditure

- 2.5.1 The *electricity distributor* must report total expenditure for *standard control services*. Total expenditures must be disaggregated into capital and operating expenditures.

Information and communications technology

- 2.5.2 Where the *electricity distributor* can report recurrent expenditure disaggregated by category it must do so. The categories reported are to be mutually exclusive and combine to report total recurrent expenditure.
- 2.5.3 Where the *electricity distributor* can report non-recurrent expenditures disaggregated by category it must do so. The categories reported are to be mutually exclusive and combine to report total non-recurrent expenditures.
- 2.5.4 The *electricity distributor* should use categories consistent with the AER's 2019 *ICT* expenditure review.
- 2.5.5 If the *electricity distributor* cannot report recurrent expenditures disaggregated by category, it must report total recurrent expenditure.
- 2.5.6 If the *electricity distributor* cannot report non-recurrent expenditures disaggregated by category, it must report total non-recurrent expenditure.
- 2.5.7 The *electricity distributor* must include *non-network expenditure* relating to all information and communication technology for *standard control services* which may include information and communication technology expenditure for *export services*.

Motor vehicles

- 2.5.8 All *Motor Vehicle* Expenditure, irrespective of whether it is *Network Motor Vehicle* Expenditure or *Non-network Motor Vehicle* Expenditure must be recorded in the non-network regulatory template.

~~The *electricity distributor* must report non-network capital expenditure as a direct cost, irrespective of whether that expenditure is also classified as *corporate overheads*, *network overheads*~~

Building and property expenditure

- 2.5.9 *Electricity distributors* are required to report buildings & property expenditure in table 2.6.1 as set out by the row and heading descriptors. Data input cells are shaded yellow.

~~The *electricity distributor* must report non-network capital expenditure as a direct cost, irrespective of whether that expenditure is also classified as *corporate overheads*, *network overheads* or other capital expenditure categories. To the extent this results~~

~~in multiple reporting of expenditures, the electricity distributor must identify this in its Basis of Preparation and in the Reconciliation Report required under section 4.18 of this Order.~~

Other non-network expenditure

~~The electricity distributor must report non-network as a direct cost, irrespective of whether such expenditure is also classified to corporate overheads, network overheads or other operating expenditure categories. To the extent this results in multiple reporting of expenditures, the electricity distributor must identify this in its Basis of Preparation, and the Reconciliation Report required under section 4.18 of this Order.~~

~~The electricity distributor must report non-network capital expenditure as a direct cost, irrespective of whether that expenditure is also classified as corporate overheads, network overheads or other capital expenditure categories. To the extent this results in multiple reporting of expenditures, the electricity distributor must identify this in its Basis of Preparation and in the Reconciliation Report required under section 4.18 of this Order.~~

- 2.5.10 The electricity distributor may identify other non-network expenditures and include them as specific asset or expenditure categories in the sub-table 'Other non-network expenditure'.
- 2.5.11 If the *electricity distributor* has incurred \$1 million or more (nominal) in *capital expenditure* over the last five *regulatory years* for a given type or class of *asset* (e.g. mobile cranes), the *electricity distributor* must report that item separately
- 2.5.12 Non-network expenditures on assets or projects that do not meet the \$1 million threshold set out in section 2.5.12 may be combined and reported as 'other assets'.

Table 2.6.2 - Annual Descriptor Metrics - IT & Communications

- 2.5.13 The *electricity distributor* must report the total number of devices, scaled for use in delivering *standard control services*.

For example, a device that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 devices.

Table 2.6.3 - Annual Descriptor Metrics - Motor Vehicles

- 2.5.14 The *electricity distributor* must report the number of vehicles purchased in the reporting year, scaled for use in delivering *standard control services*.

For example, a vehicle purchased that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 vehicles.

- 2.5.15 The *electricity distributor* must report the number of vehicles leased in the reporting year, scaled for use in delivering *standard control services*.

For example, a vehicle purchased that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 vehicles.

- 2.5.16 The *electricity distributor* must report the total number of vehicles in the fleet in the reporting year, scaled for use in delivering *standard control services*.

For example, a vehicle that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 vehicles. Similarly, to calculate the number of vehicles, a vehicle that is only in the fleet for 6 months of the year (whether leased or purchased) would be recorded as 0.5 vehicles.

- 2.5.17 The *electricity distributor* must report the total number of vehicles in the fleet in the reporting year, scaled for use in delivering *standard control services*.

For example, a vehicle that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 vehicles. Similarly, to calculate the number of vehicles, a vehicle that is only in the fleet for 6 months of the year (whether leased or purchased) would be recorded as 0.5 vehicles.

2.6 Worksheet 2.7 Vegetation Management

Table 2.7.1 - Descriptor Metrics

Service area factors

- 2.6.1 The *electricity distributor* must report the *route line length* of the *electricity distributor's* network. The *route line length* may not equal the *circuit length* as the *circuit length* may include multiple circuits.

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells shaded yellow in the . There are no further instructions.~~

Terrain factors

- 2.6.2 Where the *electricity distributor* records poles rather than spans, the number of spans is the number of poles less one.
- 2.6.3 The *electricity distributor* may calculate the 'average frequency of *cutting cycle*' as a simple average of all *cutting cycles*.
- 2.6.4 In sub table Terrain factors, 'number of *vegetation maintenance spans*' is expected to be a subset of the 'number of *maintenance spans*' in the same table.

- 2.6.5 *Electricity distributors should report 'number of vegetation maintenance spans' as "A span within the electricity distributors network that is subject to active vegetation management practices in the relevant year. Where active vegetation management practices do not include inspection of vegetation maintenance spans."*
- 2.6.6 The *electricity distributor* must report the *average number of trees per vegetation maintenance span*. If the *electricity distributor* does not have *actual information* for the *average number of trees per vegetation maintenance span* it must, estimate this data using one or a combination of the following data sources:
- (a) Encroachment Defects (e.g. ground or aerial Inspections, LiDAR) and/or records of vegetation works scoping, or GIS vegetation density data;
 - (b) Field surveys using a sample of maintenance spans within each *vegetation management* zone to assess the number of mature trees within the maintenance corridor. Sampling must provide a reasonable estimate and consider the nature of *maintenance spans* in urban versus rural environments in determining reasonable sample sizes.
 - (c) Vegetation data such as:
 - (d) the Normalised Difference Vegetation Index (NDVI) grids and maps available from the Bureau of Meteorology (BOM);
 - (e) data from the National Vegetation Information System (VIS data) overlaid on network GIS data to assess the density of vegetation in the direct vicinity of the *Maintenance Spans*; or
 - (f) similar data from other sources such as Geoscience Australia or commercial suppliers of satellite imagery overlaid on network GIS data records.
 - (g) Any other data source based on expert advice.
- 2.6.7 The *electricity distributor* must explain its estimation method in its *Basis of Preparation*.
- 2.6.8 The *electricity distributor* must report the average number of *defects per maintenance span* for the reporting period and identify in its *Basis of Preparation* whether it records the total number of on each *vegetation maintenance span*, or whether it records *defects* on a *vegetation maintenance span* as one defect, regardless of the number of *defects* on the span.

Terrain factors - Other

- 2.6.9 The *tropical proportion* is the approximate total number of urban and rural maintenance spans in the Hot Humid Summer and Warm Humid Summer regions as defined by the Australian Bureau of Meteorology Australian Climatic Zones map (based on temperature and humidity).
- 2.6.10 The bushfire risk variable is the number of maintenance spans in high bushfire risk areas as classified by a person or organisation with appropriate expertise on fire risk. This includes but is not limited to:

- (a) the *electricity distributor's* jurisdictional fire authority
- (b) local councils
- (c) insurance companies
- (d) the *electricity distributor's* consultants
- (e) local fire experts

Table 2.7.2 - Expenditure Metrics

Vegetation management

- 2.6.11 The *electricity distributor* must report *vegetation management* expenditure for all categories and zones as the total *vegetation management* expenditure for the reporting period.
- 2.6.12 The *electricity distributor* must report expenditure on inspections only where the *electricity distributor* inspects solely for the purpose of assessing vegetation. Inspection expenditure for inspections assessing both the *electricity distributor's* assets and vegetation should be reported as *maintenance expenditure*.

Table 2.7.3 - Descriptor Metrics - Unplanned Vegetation Events

- 2.6.13 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in the [data workbook 05—Service performance Table 2.7.3 Descriptor metrics – unplanned vegetation events](#). There are no further instructions.

2.7 Worksheet 2.8 Maintenance

Table 2.8.1 – Descriptor Metrics for Routine and Non-Routine Maintenance

~~The electricity distributor must report data on asset replacement and maintenance activities by asset class, disaggregated into asset sub-categories~~

~~Where the electricity distributor considers the prescribed asset group categories do not account for an asset on the electricity distributor's distribution system, the electricity distributor must report the asset in the 'Other by business specified category' and must report an appropriate high-level description for that asset.~~

~~Where the electricity distributor considers the prescribed asset class subcategories do not account for an asset on the electricity distributor's network, the electricity distributor must report the asset in the row 'other' under the relevant asset class. For each asset class, the electricity distributor must describe the assets included as 'other' in the Basis of Preparation.~~

~~Where the electricity distributor reports replacements associated with asset refurbishments/ life extensions, the electricity distributor must report against the asset class 'Other by business specified category'. Each asset sub-category in this asset~~

~~class must be described by the equivalent asset sub-category followed by the word ‘refurbished’.~~

~~For each asset reported as ‘other’ in either a subcategory or in ‘Other by business specified category’, the electricity distributor must report corresponding age profile data in workbook 03.~~

~~For each asset category the electricity distributor must report:~~

~~(a) For assets maintained~~

- ~~• the number of *maintenance* activities in the reporting period~~

~~(b) For assets inspected~~

- ~~• the number of inspection activities in the reporting period.~~

~~For the asset category ‘poles’ the electricity distributor must report:~~

~~(a) For asset maintained—the number of pole *maintenance* activities in the reporting period, including *maintenance* of a staked pole~~

~~(b) For assets inspected—the number of pole inspection activities in the reporting period, including inspection of a staked wooden pole.~~

~~For the asset category ‘*Staking of / staked wooden poles*’, the electricity distributor must report:~~

~~(a) For asset replacements—the number of wooden poles staked in the reporting period, including where an existing staked pole is re-staked~~

~~(b) For asset failures—the number of staked wooden poles that failed in the reporting period.~~

~~The electricity distributor should report a weighted average inspection and *maintenance* cycles for asset groups. The methodology to derive the weighted average should be set out in the Basis of Preparation.~~

Table 2.8.2 - Cost Metrics for Routine and Non-Routine Maintenance

- 2.7.1 The *electricity distributor* must report total *maintenance expenditure* in Table 2.8.2 on an as-incurred basis.
- 2.7.2 Where *maintenance expenditure* is incurred that does not relate to the asset classes or sub-categories listed, it must be reported in ‘Other maintenance activity’.
- 2.7.3 Where ‘routine’ or ‘non-routine’ expenditure has changed by more than 10 per cent compared to the previous reporting period for a maintenance item listed in Table 2.8.2, the *electricity distributor* must explain the driver of the change in the *basis of preparation*.

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells—shaded yellow in the data workbook 06—Operating expenditure Table 2.8.2 Cost metrics for routine and *non-routine maintenance*. There are no further instructions.~~

2.8 Worksheet 2.9 Emergency Response

Table 2.9.1 - Emergency Response Expenditure (Opex)

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells – shaded yellow in the data workbook 06 – Operating expenditure. There are no further instructions.~~

- 2.8.1 No data input is required in this table.

2.9 Worksheet 2.10 Overheads

Table 2.10.1 - Network Overheads Expenditure

Table 2.10.2 - Corporate Overheads Expenditure

~~The data requirements are set out in Data workbook 09 – Revenue and financial statements, with additional context provided by the general instructions in this document. There are no additional instructions.~~

- 2.9.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in ~~the data submission workbooks~~ Tables 2.10.1 and 2.10.2.
- 2.9.2 A NULL response is valid in Tables 2.10.1 and 2.10.2.
- 2.9.3 The electricity distributor must identify and explain each NULL response in Tables 2.10.1 and 2.10.2 in its Basis of Preparation.
- 2.9.4 The electricity distributor must allocate all costs that relate to or are incurred in the provision of distribution services in the audited statutory accounts, to the electricity distributor in accordance with section 1.3.3.
- 2.9.5 Where the electricity distributor reports negatives value in Tables 2.10.1 and 2.10.2, the electricity distributor must explain the reason for the negative value in the basis of preparation.

Table 2.10.3 - Energy Queensland Businesses Only - Capitalised Corporate Overheads Expenditure

- 2.9.6 Table 2.10.3 is to be completed by Energy Queensland businesses Only. For all other electricity businesses this information is captured in Table 2.1.1.

2.10 Worksheet 2.11 Labour

Table 2.11.3 - Labour / Non-Labour Expenditure Split - Standard Control Services

- 2.10.1 The *electricity distributor* must not report expenditure for labour incurred under *contracts* for both goods and services as *labour expenditure*, other than *contracts* for the provision of labour (i.e. labour hire contracts).

2.11 Worksheet 2.12 Input table

Table 2.12.1 - Input Table - Operating Expenditure

- 2.11.1 The *electricity distributor* is to report *operating expenditure* only in this table.
- 2.11.2 Where the *electricity distributor* reports a negative value in Table 2.12.1 the *electricity distributor* must explain the reason for the negative value in the *basis of preparation*.

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells shaded yellow in data workbook 06 – Operating expenditure. There are no further instructions.~~

2.12 Worksheet 3.1 Revenue

- 2.12.1 The *electricity distributor* must report revenues against the categories prescribed in the *data submission workbooks*.
- 2.12.2 The *electricity distributor* must report revenues by chargeable quantity and by *customer* class. The reported revenues by chargeable quantity must equal the total of revenues by *customer* class. The *electricity distributor* must also report separately revenues received or deducted as a result of incentive schemes.
- 2.12.3 The *electricity distributor* must report '0' values against categories that have no effect on the revenues of the *electricity distributor*. For instance, if the *electricity distributor* does not use a shoulder period for Energy Delivery charges, then the amount of revenue reported must be '0'.
- 2.12.4 The reported revenues must reconcile with and be in accordance with the requirements of revenues reported in the *income statement*.

Table 3.1.1 - Revenue Grouping by Chargeable Quantity

- 2.12.5 The *electricity distributor* must report revenues against the chargeable quantity that most closely reflects the basis upon which the revenue was charged by *the electricity distributor* to *customers*.
- 2.12.6 Reported revenues are to be mutually exclusive and should reconcile to total revenue reported in the *income statement*.

- 2.12.7 Where the *electricity distributor* cannot report revenue against a prescribed it must report that revenue against 'Other Sources' (~~EB-RIN~~ Reference: DREV0113).

Table 3.1.2 - Revenue Grouping by Customer Type or Class

- 2.12.8 The *electricity distributor* must report revenues against the customer types that most closely reflect the customers from which the *electricity distributor* received its revenue.
- 2.12.9 Where the *electricity distributor* cannot report revenue against the prescribed customer types it must report that revenue against 'Other Customers' (~~EB-RIN~~ Reference: DREV0206).

Table 3.1.3 - Revenue (Penalties) Allowed (Deducted) Through Incentive Schemes

- 2.12.10 The *electricity distributor* must report the penalties or rewards from incentive schemes. ~~The electricity distributor must report any penalties or rewards from the schemes applied by previous jurisdictional regulators that are equivalent to the service target performance incentive scheme (STPIS) or efficiency benefit sharing scheme (EBSS) against 'STPIS' or 'EBSS' as appropriate.~~
- 2.12.11 Revenues reported must reflect the effect on revenues of incentive schemes in the year that the penalty or reward is applied (as opposed to when it was earned which depending on the scheme may be in earlier years). For instance, if the *electricity distributor* is rewarded extra revenues for performance under the *STPIS* in 2024 and gains these revenues in 2026 these revenues must be reported in the 2026 year only.

2.13 Worksheet 3.2 Operating Expenditure

Table 3.2.1 - Opex Categories

- 2.13.1 No data input is required in this table. There are no instructions.

Table 3.2.2 - Opex Consistency

- 2.13.2 The prescribed *operating expenditure* categories are not intended to be mutually exclusive or collectively exhaustive. This means reported totals of *operating expenditure* may be more or less than the *electricity distributor's* actual *operating expenditure*. Further, *operating expenditure* may be reported against more than one category.
- 2.13.3 Where the *electricity distributor* reports *operating expenditure* against more than one category, the *electricity distributor* must identify this in its *Basis of Preparation*, and in the Reconciliation Report required under section 4.18 of this *Order*.

2.14 Worksheet 3.2B Provisions

Table 3.2.3 - Provisions

- 2.14.1 The *electricity distributor* must report total *provisions* for *Standard Control Services* in accordance with the requirements of the Cost Allocation Approach and the Regulatory Accounting Statements that were in effect for the reporting period.
- 2.14.2 The electricity distributor must report data for each of its individual *provisions*. A *provision* is an account which records a specific present liability of an *entity* to another *entity*. Examples of *provision* accounts include employee entitlements, doubtful debts and uninsured losses.
- 2.14.3 The electricity distributor must report *provisions* for the reporting period in accordance with the principles and policies of the Annual Reporting Requirements, and apply the following presentation standards:
- if the opening balance has a credit balance and represents a liability associated with the *provision*, it should be reported as a positive number
 - if the opening balance has a debit balance and represents a 'negative' liability associated with the *provision* it should be reported as a negative number
 - a movement in *provisions* that increases the liability should be reported as a positive number
 - a movement in *provisions* that decreases the liability should be reported as a negative number.

2.15 Worksheet 3.3 Assets ~~(RAB)~~

Table 3.3.1 – Regulatory Asset Base Values

- 2.15.1 There is no data input required for this table.

Table 3.3.2 - Asset Value Roll Forward

Benchmarking asset base

- 2.15.2 The *electricity distributor* must report benchmarking *asset base* values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 2.15.9 to 2.15.13. ~~8.1.2—8.1.6.~~
- 2.15.3 Where an opening or closing *asset value*, value for the *inflation addition*, or value for straight line *depreciation* is reported as negative, the electricity distributor must explain the reason for the negative value in the *basis of preparation*.
- 2.15.4 The *electricity distributor* may report straight-line *depreciation* as either 'actual' or 'forecast' straight-line *depreciation*, and report the methodology used in the *Basis of Preparation*.

- 2.15.5 The electricity distributor must report straight-line depreciation based on the methodology used in the previous reporting period.
- 2.15.6 If the electricity distributor reports against the ‘Final year of reg period adjustment’ row or the ‘Other asset adjustments’ row, the electricity distributor must provide, in the Basis of Preparation, an explanation of the adjustments reported in Table 3.3.2.
- 2.15.7 The ‘opening value’ in each reporting year must reconcile to the electricity distributor’s closing value as reported in the previous year, unless the reporting year is the first year of a regulatory control period.
- 2.15.8 If the reporting year is the first year of a regulatory control period, the ‘opening value’ must reconcile to the opening value of the RAB set out in the AER final determination Post tax revenue model.
- 2.15.9 Standard approach
- (a) Direct attribution to the AER’s economic benchmarking RAB Asset classes
 - (b) Where RAB Financial Information can be directly allocated to the RAB Assets (as per the definitions in Data Category 08: Asset base values the AER Networks Glossary) it should be directly allocated to those RAB Assets. Financial Information can be directly allocated to RAB Asset class where that Financial Information relates to assets that wholly fall within the definition of that RAB Asset class.
 - (c) Where direct attribution to the economic benchmarking asset classes is not possible
 - (d) RAB Financial Information that cannot be directly allocated to a single RAB Asset category should be allocated in accordance with the RAB allocation approach in section 2.15.9. ~~8.1.3.~~
- 2.15.10 RAB allocation approach
- (a) RAB Financial Information that can be directly allocated to a group of RAB Assets, but cannot be directly allocated to an individual RAB Asset category, should be directly allocated to that group of RAB Assets, and then allocated across the individual categories in the group in accordance with this RAB allocation approach.
 - (b) To allocate RAB Financial Information across RAB Assets, the RAB Financial Information must be allocated in direct proportion to the relevant RAB Asset’s share of the total estimated depreciated replacement cost for that year (estimated in accordance with sections 2.15.9 ~~8.1.3.~~ (c) and (d).
 - (c) In the event that the sum of the estimated disaggregated asset values for the RAB Assets for each year that are formed using sections 2.15.9 ~~8.1.3.~~ (c) and (d) do not equal the total value of the RAB for that year, the disaggregated RAB series must be calculated by multiplying the total value of the RAB by each RAB Asset’s share of the sum of all asset values for that year formed using section 2.15.9 ~~8.1.3.~~ (c) and (d).

- (d) *electricity distributor* must estimate the depreciated replacement cost of their *assets* for each RAB Asset for which RAB Financial Information cannot be directly allocated. This estimation must be made for the most recent year for which the RAB Financial Information cannot be directly allocated.
- (e) This depreciated replacement cost estimate should be based on the data requirements for length and capacity data provided for lines, cables and *transformers* as outlined in [Data Category 03 Table 3.3.2 – Asset Value Roll Forward – Network Metrics](#) (for the relevant RAB Asset category); unit rate replacement costs applicable to *electricity distributor* for each of the physical asset categories and the weighted average asset age relative to the corresponding weighted average service life.
- (f) Estimation of the depreciated replacement costs can be undertaken for aggregate asset categories using best endeavours rather than a very detailed exercise. All assumptions, however, should be made clear.
- (g) Book values may be used for *Easements*, other long-life assets and other short life assets.
- (h) To estimate the depreciated replacement cost for years prior to the estimated depreciated replacement cost developed under section 2.15.9 [8.1.3\(c\)](#) the depreciated replacement cost estimate developed under section 2.15.9 [8.1.3\(c\)](#) must be rolled back to 2006 using disaggregated capex data and *depreciation* in accordance with the RAB Framework.

2.15.11 The allocated values for the 2013 Regulatory Year are to be used as the basis for rolling forward the RAB for Regulatory Years subsequent to the 2013 Regulatory Year.

2.15.12 Optional additional approach

- (a) Where *electricity distributor* believes it has sufficient information to provide a consistent RAB disaggregation into the categories in [the 'Data Workbook 08: Asset base values' Table 3.3.2 – Asset Value Roll Forward](#) that better reflects the values of those *assets* in addition to the specified standard approach, this must be provided in a separate Excel worksheet, together with details of the calculations undertaken. For clarity, *electricity distributor* must still provide disaggregated RAB values using the standard approach if it chooses to also provide optional additional approach values.
- (b) The optional approach must be prepared in accordance with Assets (RAB) Financial Reporting Framework. Further, the *electricity distributor* must have the optional approach audited.

2.15.13 Benchmarking *asset base financial information* must reconcile with:

- (a) For years where the AER has decided on values for the RAB, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
- (b) For years where the AER has decided on values for the RAB that incorporates forecasts, the forecast values must be replaced with actual values where

possible. Actual values must reconcile with amounts reported in the Indicative asset base roll forward information; or

- (c) For years where the AER has not decided on values for the RAB, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and *disposals* must reconcile with amounts reported in the Indicative asset base roll forward information.

2.15.14 The *electricity distributor* must report benchmarking asset base values inclusive of Dual Function Assets that provide *Standard Control Services*.

2.15.15 *Standard Control Services* benchmarking asset base *financial information* must reconcile with:

- (a) For years where the AER has decided on values for the RAB, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
- (b) For years where the AER has decided on values for the RAB that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported in the Indicative asset base roll forward information; or
- (c) For years where the AER has not decided on values for the RAB, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and disposals must reconcile to amounts reported in the Indicative asset base roll forward information.

2.15.16 The *electricity distributor* must disaggregate benchmarking asset base data consistent with the instructions for the benchmarking asset base in sections 2.15.8 to 2.15.14 ~~8.1.2 to 8.1.8~~, and the definitions of each asset group.

Alternative control services

2.15.17 The *electricity distributor* must report benchmarking asset base values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 2.15.8 to 2.15.12. ~~8.1.2 to 8.1.6~~.

2.15.18 *Alternative Control Services* benchmarking asset base *financial information* must reconcile with:

- (a) For years where the AER has decided on values for a RAB for assets that report alternative control services, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
- (b) For years where the AER has decided on values for a RAB for assets that report alternative control services that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported in the Indicative roll forward information; or

- (c) For years where the AER has not decided on values for a RAB for assets that report alternative control services, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and disposals must reconcile to amounts reported in the Indicative asset base roll forward information.

2.15.19 The *electricity distributor* must report the benchmarking *asset base* consistent with the instructions for the benchmarking *asset base* in sections 2.15.17 to 2.15.18 ~~8.2.4 to 8.2.2~~, and the definitions of each asset group.

Network services

2.15.20 The *electricity distributor* must report benchmarking *asset base* values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 2.15.8 to 2.15.12. ~~8.1.2 to 8.1.6.~~

2.15.21 Network Services benchmarking *asset base financial information* must reconcile with:

- (a) For years where the AER has decided on values for a RAB for *assets* that report network services, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
- (b) For years where the AER has decided on values for a RAB for *assets* that report network services that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported for *standard control services* or alternative control services; or
- (c) For years where the AER has not decided on values for a RAB for *assets* that report network services, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and *disposals* must reconcile to amounts reported for *standard control services* or alternative control services.

~~Network services benchmarking asset base by asset group~~

~~The *electricity distributor* must report disaggregated benchmarking *asset base* values consistent with the instructions for the benchmarking *asset base* in sections 2.22.17 to 2.22.18 ~~8.3.1 to 8.3.2~~ and the definitions of each asset group.~~

Table 3.3.4 - Asset Lives

2.15.22 The *electricity distributor* must report asset lives for all asset categories.

2.15.23 The *electricity distributor* should report consistently with the previous reporting period. A change in methodology must be identified in the *basis of preparation*.

Asset life estimation method

2.15.24 Where the categories comprise of several *assets*, the *electricity distributor* must report asset lives for the whole category by weighting the lives of individual *assets* within that category. Weightings must be calculated as follows, in order of preference:

1. On the basis of the asset's share of the *asset base* for the category and expected asset lives.
2. If 1 is not available, on the basis of replacement costs and expected asset lives.
3. If 1 and 2 cannot be applied, in accordance with the asset's contribution to the category's capacity (i.e. MVA-kms for lines and for cables and MVA for *transformers*).
4. The weighted average asset life of each category is as set out in Equation 1.

Equation 1: Weighted Average Asset Life Calculation

Weighted average asset life for assets in category $j = \sum_{i=1}^n \frac{x_{i,j}}{RC_j} \cdot EL_{i,j}$

Where:

n is the number of assets in category j

$x_{i,j}$ is the value of asset i in category j

$EL_{i,j}$ is the expected life of asset i in category j

$RC_{i,j}$ is the sum of the value of all assets in category j

For example, where the weightings are based on *asset base* shares or replacement costs, the weighted average asset life of each category must be calculated according to the following formula: If Category 1 contains 2 assets; Asset 1 has an expected life of 50 years and a value of \$3 million; and Asset 2 has an expected life of 20 years and a value of \$2 million, then the weighted average asset life of assets in this category is 38 years: $[(3/5) \times 50] + [(2/5) \times 20] = 38$.

Estimated service life of new assets

2.15.25 The *electricity distributor* must report the *estimated service life of new assets*. New *assets* are *assets* installed in the reporting period. The expected service life of new *assets* is the period after installation of a new asset during which the asset is expected to be capable of delivering the same effective service as at its installation date.

2.15.26 The estimated service life may not align with the asset's financial or tax life.

Estimated residual service life

2.15.27 The *electricity distributor* must report the weighted average remaining time an *Asset class* is expected to deliver the same effective service as at its installation date. The remaining time is to be calculated from the end of the reporting period.

2.16 Worksheet 3.4 Operational data

Table 3.4.1 - Energy Delivery

- 2.16.1 The *electricity distributor* must report *energy delivered* in a reporting period as the energy metered or estimated at the *customer* charging location rather than the import location from the TNSP.
- 2.16.2 The *electricity distributor* must report *energy delivered* as the actual *energy delivered*, unless actual data is not available. Where actual data is not available for the most recent reporting period, the *electricity distributor* may report *energy delivered* data for that period on an accrual basis.
- 2.16.3 The *electricity distributor* may report *energy delivered* as on-peak, shoulder and *off-peak times* according to the *electricity distributor's* own charging periods.

Table 3.4.1.1 – Energy Grouping - Delivery by Chargeable Quantity

- 2.16.4 The *electricity distributor* must report *energy delivered* as ‘Energy Delivery where *time of use* is not a determinant’ (~~EB RIN~~ Reference: DOPED0201) only where that *energy delivered* was not charged as on-peak, shoulder or off-peak.

Table 3.4.1.2 – Energy - Received from TNSP and Other DNSPs by Time of Receipt

- 2.16.5 The *electricity distributor* must report energy received as measured at TNSP and other *electricity distributors'* supply points.
- 2.16.6 The *electricity distributor* must report energy received against ‘Energy received from TNSP and other DNSPs not included in the above categories’ (~~EB RIN~~ Reference: DOPED0304) only where it is not accurate to report the energy received as on-peak, shoulder or off-peak.

Table 3.4.1.3 – Energy - Received into DNSP System from Embedded Generation by Time of Receipt

- 2.16.7 ‘Energy received from embedded generation not included in above categories’ (~~EB RIN~~ Reference: DOPED0404 and DOPED0408) includes energy received from embedded generation on an accumulation basis and not measured by the time of receipt. The *electricity distributor* must report energy received in ‘not included in above categories’ only where it is not possible to report the energy received as on-peak, shoulder or off-peak, where ‘not included in above categories’ refers to:
- non-residential –~~EB RIN~~ (Reference: DOPED0401–DOPED0403); and
 - residential –~~EB RIN~~ (Reference DOPED0405–DOPED0407).

Table 3.4.1.4 – Energy Grouping - Customer Type or Class

- 2.16.8 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in ~~the data workbook 02 – Operational outputs~~this table. There are no further instructions.

Table 3.4.2 - Customer (Benchmarking) Numbers

- 2.16.9 The *electricity distributor* must report *Customers (benchmarking)* for a reporting period calculated as:

1. Metered customers

Where: *metered customers* are customers in the *electricity distributor's* network in the reporting period with *active NMIs* where:

- (a) each NMI is counted as a separate customer
- (b) both energised and de-energised NMIs must be counted; but
- (c) extinct NMIs are not to be counted

Plus

2. Unmetered customers

Where: The number of unmetered customers in the electricity distributor's network in the reporting period are:

- (a) the number of connections (excluding public lighting connections) where the energy usage for billing purposes is calculated using an assumed load profile (examples include bus shelters, security lighting and traffic signals where not metered).

Note: Customers (benchmarking) does not include customers on unregulated standalone power systems.

Table 3.4.2.1 – Customer (Benchmarking) Numbers by Customer Type or Class

- 2.16.10 The *electricity distributor* must report Customer Numbers in accordance with the category definitions.
- 2.16.11 The *electricity distributor* must report customers against 'Other Customer Numbers' (~~EB RIN~~ Reference: DOPCN0106) only when customers cannot be allocated to the prescribed *customer* classes.

Table 3.4.2.2 – Customer (Benchmarking) Numbers by Location on the Network

2.16.12 The *electricity distributor* must report Customer Numbers in accordance with the *feeder* category definitions.

Table 3.4.3 - System Demand

Table 3.4.3.1 – Annual System Maximum Demand Characteristics at the Zone Substation Level – MW Measure

Table 3.4.3.2 – Annual System Maximum Demand Characteristics at the Transmission Connection Point – MW Measure

Table 3.4.3.3 – Annual System Maximum Demand Characteristics at the Zone Substation Level – MVA Measure

Table 3.4.3.4 – Annual System Maximum Demand Characteristics at the Transmission Connection Point – MVA Measure

2.16.13 Where the *electricity distributor* has calculated and maintained data for historical Weather Adjusted *Maximum Demand* it must report that data.

~~The electricity distributor must report 'Embedded generation' where it has kept and maintained historical data for embedded generation downstream of connection points and where it accounts for such embedded generation in its maximum demand forecast.~~

~~The electricity distributor must describe the type of embedded generation data it has reported. For example, the electricity distributor may state it has included scheduled, semi-scheduled and non-scheduled embedded generation. In this example, we may calculate native demand by adding these figures to raw maximum demand.~~

2.17 Worksheet 3.5 Physical assets

2.17.1 All asset volumes are to be reported as at the end of the reporting period.

Table 3.5.1 - Network Capacities

Table 3.5.1.1 – Overhead Network Length of Circuit at Each Voltage

Table 3.5.1.2 – Underground Network Circuit Length at Each Voltage

2.17.2 The *electricity distributor* must report capacity-circuit length data for its *distribution network*. The network includes overhead power lines and towers, underground cables and pilot cables that transfer electricity from the regional bulk supply points supplying areas of consumption to individual zone *substations*, to distribution *substations* and to *customers*. The network also includes distribution feeders and the low voltage *distribution system* but excludes the final connection from the *mains* to the *customer*

and excludes wires or cables for public lighting, communication, protection or control and connection to unmetered loads.

- 2.17.3 The *electricity distributor* must report ~~voltages~~ circuit length for ‘Other overhead voltages’ and ‘Other underground voltages’ as the aggregate circuit length for all voltages that comprise ‘other’. The *electricity distributor* must identify the ‘other’ voltages in its *Basis of Preparation*.
- 2.17.4 The *electricity distributor* must report *circuit length* calculated from the *route line length* (measured in kilometres) of lines in service (that is, the total length of feeders including all spurs), where each SWER line, single-phase line, and three-phase line counts as one line. A double circuit line counts as two lines. The *circuit length* must not include vertical components such as sag.
- 2.17.5 NULL is a valid response where the ‘overhead voltage’ or ‘underground voltage’ is not applicable to the *electricity distributor*.

Table 3.5.1.3 – Estimated Overhead Network Weighted Average MVA Capacity by Voltage Class

Table 3.5.1.4 – Estimated Underground Network Weighted Average MVA Capacity by Voltage Class

- 2.17.6 For each of the listed voltage classes the *electricity distributor* must report estimated typical or weighted average capacities under normal circumstances taking account of limits imposed by thermal or by voltage drop considerations as relevant. This information will be used to calculate an overall MVA x km 'carrying capacity' for each voltage class under normal circumstances.
- 2.17.7 The *electricity distributor* must report summer *Maximum Demands* for summer peaking assets and winter *Maximum Demands* for winter peaking assets. Where the *electricity distributor's* peak has changed from winter to summer (or vice versa) during the regulatory period, winter ratings should be applied for those years where there was a winter peak and summer ratings for those years where there was a summer peak.
- 2.17.8 Where circuits travel both overhead and underground and the capacity of the overhead and underground components is not available separately, the *electricity distributor* may split the known *circuit capacity* by the ratio of its overhead network to its underground network and report estimate values for the overhead capacity and underground capacity components.
- 2.17.9 NULL is a valid response where the voltage class is not applicable to the *electricity distributor*.

Table 3.5.2 - Transformer Capacities

Distribution transformer total installed capacity

- 2.17.10 The total installed distribution *transformer* capacity is the *transformer* capacity involved in the final level of transformation, stepping down the voltage used in the

distribution lines to the level used by the customer. It does not include intermediate transformation capacity (e.g. 132 kV or 66 kV to the 22 kV or 11 kV distribution level). The capacity measure is the normal nameplate continuous capacity / rating (including forced cooling and other factors used to improve capacity).

- 2.17.11 Total installed distribution *transformer* capacity includes *cold spare capacity* of distribution *transformers* and excludes the capacity of all zone *substation transformers*, voltage transformers (potential transformers) and current transformers.
- 2.17.12 For ‘*Cold spare capacity* included in distribution transformer capacity owned by utility’ (~~EB-RIN~~ Reference: DPA0501) the *electricity distributor* must report the total capacity of spare transformers owned by the *electricity distributor* but not used in the reporting period.

Zone substation transformer capacity

- 2.17.13 The *electricity distributor* must report transformer capacity used for intermediate level transformation capacity in either one or two steps. For example, high voltages such as 132 kV, 66 kV or 33kV at the zone *substation* level to the distribution level of 22 kV, 11 kV or 6kV.
- 2.17.14 The *electricity distributor* must report zone *substation* transformer capacities as the summation of normal assigned continuous capacity / rating (with forced cooling or other capacity improving factors included) and include both energised transformers and *cold spare capacity*. The *electricity distributor* must report the assigned rating determined from results of temperature rise calculations from testing. If the assigned rating is not available, the *electricity distributor* must report the nameplate rating. For zone *substations* where the thermal capacity of exit feeders is a constraint, the *electricity distributor* must report thermal capacity of exit feeders instead of transformer capacity.
- 2.17.15 The *electricity distributor* must report *total installed capacity for first step transformation where there are two steps to reach distribution voltage*, as:
 - (a) "*Total installed capacity for first step transformation where there are two steps to reach distribution voltage*" (~~EB-RIN~~ Reference: DPA0601) includes, for example, 66 kV or 33 kV to 22 kV or 11 kV where there will be a second step transformation before reaching the distribution voltage. This variable is only relevant where the *electricity distributor* has more than one step of transformation, if this is not the case the *electricity distributor* must enter ‘0’ for this variable.
- 2.17.16 The *electricity distributor* must report *total installed capacity for second step transformation where there are two steps to reach distribution voltage* as:
 - (a) "*Total installed capacity for second step transformation where there are two steps to reach distribution voltage*" (~~EB-RIN~~ Reference: DPA0602) report total installed capacity where a second step transformation is applied before reaching the distribution voltage. For example, 66 kV or 33 kV to 22 kV or 11 kV where there has already been a step of transformation above this at higher voltages within the *electricity distributor’s* system. This variable is only relevant where the *electricity*

distributor has more than one step of transformation, if this is not the case the *electricity distributor* must enter '0' for this variable.

2.17.17 The *electricity distributor* must report total *zone substation transformer capacity* where there is only a single transformation to reach distribution voltage as:

- (a) "Total zone *substation transformer* capacity where there is only a single transformation to reach distribution voltage" (~~EB-RIN~~ Reference: DPA0603) report total installed capacity where only a single step of transformation is applied before reaching the distribution voltage. This variable is only relevant where there is only a single step of transformation to reach distribution voltage. If there is more than one step of transformation to reach distribution voltage, the relevant capacities must be reported in ~~EB-RIN~~ Reference: DPA0601 and ~~EB-RIN~~ Reference: DPA0602.

2.17.18 The *electricity distributor* must report total *zone substation transformer* capacity as:

- (a) 'Total zone *substation transformer* capacity' (~~EB-RIN~~ Reference: DPA0604) the overall total zone *substation* capacity regardless of whether one or two steps are used to reach the distribution voltage (for example ~~EB-RIN~~ Reference: DPA0604 will be the sum of ~~EB-RIN~~ Reference: DPA0601, DPA0602, DPA0603 and DPA0605.)

2.17.19 Cold Spare Capacity of zone *substation transformers* included in total zone *substation transformer* capacity:

- (a) For 'Cold Spare Capacity of zone *substation transformers* included in ~~EB-RIN~~ Reference: DPA0604' (~~EB-RIN~~ Reference: DPA0605), report total Cold Spare Capacity included in total zone *substation transformer* capacity.

Distribution – other transformer capacity

2.17.20 When reporting '*Distribution other - transformer capacity owned by utility*' the *electricity distributor* must report the *transformer* capacity owned by it and report in its *Basis of Preparation* the nameplate continuous rating including forced cooling.

Table 3.5.3 - Public Lighting

2.17.21 The *electricity distributor* must report the number of public lighting *luminaires*, *columns* and public lighting poles, counting only poles that are used exclusively for *public lighting services*, and including *assets* owned by the *electricity distributor* and *assets* operated and maintained by the *electricity distributor* even if not owned by the *electricity distributor*.

2.18 Worksheet 3.6 Quality of service data

2.18.1 The *electricity distributor* must report service outcomes in accordance with the thresholds and parameters set out in the AER's *Distribution Service Target Performance Incentive Scheme V1 (STPIS V1)*.

Table 3.6.1 - Reliability

- 2.18.2 Reliability data must be calculated consistent with *STPIS V1*, including the threshold for sustained *interruptions*. Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in ~~the data workbook 05—Service performance~~this table. There are no further instructions.

Table 3.6.2 - Energy Not Supplied

- 2.18.3 The electricity distributor should report in Table 3.6.2 consistent with the previous reporting year and document assumptions and methodology in the basis of preparation.
- 2.18.4 Customer initiated interruptions must be excluded from the estimate of planned energy not supplied.
- 2.18.5 The *electricity distributor* must report the estimated raw (not normalized) *energy not supplied* due to planned and unplanned customer *interruptions* based on average *customer* demand (multiplied by the number of *customers* interrupted and the duration of the interruption). Average *customer* demand must be determined from (in order of preference):
1. average consumption of the *customers* interrupted based on their billing history;
 2. *feeder* demand at the time of the interruption divided by the number of *customers* on the feeder;
 3. average consumption of *customers* on the *feeder* based on their billing history;
 4. average *feeder* demand derived from *feeder Maximum Demand* and estimated load factor, divided by the number of *customers* on the feeder.
- 2.18.6 The *electricity distributor* must report *Energy not supplied* excluding the effect of excluded outages set out in the *STPIS V1*. The *electricity distributor* must not exclude Major events days.
- 2.18.7 The *electricity distributor* must calculate *Energy not supplied (planned)* as Total *energy not supplied* (measured in MWh) minus *energy not supplied - unplanned*.
- 2.18.8 The *electricity distributor* must estimate *Energy not supplied (unplanned)* based on average *customer* demand (multiplied by number of *customers* interrupted and the duration of the interruption). Average *customer* demand is to be determined from (in order of preference):
1. average consumption of the *customers* interrupted based on their billing history;
 2. *feeder* demand at the time of the interruption divided by the number of *customers* on the feeder;
 3. average consumption of *customers* on the *feeder* based on their billing history; and
 4. average *feeder* demand derived from *feeder* maximum demand and estimated load factor, divided by the number of *customers* on the feeder.

- 2.18.9 This is to be exclusive of the effect of exclusions. The *electricity distributor* must not exclude Major events days.

~~Table 3.6.3 – System Losses~~

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells – shaded yellow in the data workbook 05 – Service performance. There are no further instructions.~~

Table 3.6.4 - Capacity Utilisation

- 2.18.10 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in ~~the data workbook 05 – Service performance~~this table. There are no further instructions.

2.19 Worksheet 3.6B Network feeder reliability

Table 3.6.8 - Network Feeder Reliability

- 2.19.1 The *electricity distributor* must report *customers (STPIS)* for a reporting period in accordance with the definition of *customer (STPIS)*.
- 2.19.2 Customers (STPIS) reported on each Feeder ID at the start and end of the year must be reported as integers.

Where customers are redistributed to other feeders during the reporting period (for example due to a flood on feeder A) the *electricity distributor* must record *customer numbers (STPIS)* accurately at both the beginning and the end of the period. This may mean recording '0' at the end of the period for feeder A. If new feeders are created during the reporting period to accommodate redistributed customers, this would mean reporting '0' at the beginning of the period for these new feeders.

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells – shaded yellow in the data workbook 04 – Customer numbers. There are no further instructions.~~

2.20 Worksheet 3.7 Operating environment factors

Table 3.7.2 – Terrain Factors

- 2.20.1 No data input is required in this table.

Table 3.7.3 – Service Area Factors

- 2.20.2 No data input is required in this table.

2.21 Worksheet 3.9 Export Services

Table 3.9.1 - Net Metered Volume of Energy Exported by Customers with Smart Meters

- 2.21.1 The *electricity distributor* must report measured *net metered volumes* of energy exported by customers (*export services*) with *smart meters*. *Net metered volumes* refer to metered energy net of load – that is *energy exported*. Do not include estimated export volumes for *customers* that do not have *smart meters*.

Table 3.9.2 - Export Capacity

Table 3.9.2.1 – Export Capacity Requested by Customer Type/Feeder Classification

Table 3.9.2.2 – Export Capacity Approved by Customer Type/Feeder Classification

- 2.21.2 When reporting on *export capacity requested* and approved the *electricity distributor* must:
- include both customers on static export limits and on flexible export limits. Where flexible exports limits have been requested or approved, the *electricity distributor* must report the upper bound of the export limit
 - exclude connection agreements that accept the default limit (part of the model standing offer captured by (a))
 - exclude connection enquiries that did not result in a connection.
 - identify any differences in the customer base used to report capacity and customer data relating to export capacity requests and approvals.
- 2.21.3 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage small business' and 'Low voltage non-residential (excluding small business)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Table 3.9.2.3 – Average Static Export Limit at Year End (Non-Zero)

- 2.21.4 The *electricity distributor* must only include information on *customers* with static non-zero export limits to derive the average non-zero static export limit.
- 2.21.5 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage small business' and 'Low voltage non-residential (excluding small business)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Table 3.9.3 - Utilisation and Curtailed Energy

- 2.21.6 The *electricity distributor* must estimate *customer* generation and *curtailment* for the entire network.

2.21.7 Unless a 'NULL' response is provided in ~~one of~~ the disaggregated *potential customer generation* categories under potential energy generation, the sum of these categories should equal the value provided under total *potential customer generation*.

2.21.8 Unless a 'NULL' response is provided in ~~one or more of~~ the disaggregated *curtailment* categories under CER *curtailment*, the sum of the disaggregated *curtailment* categories should equal the value provided under total *curtailment*.

Table 3.9.4 - Exporting Customer Capacity

Table 3.9.4.1 – Exporting Customer Capacity by Customer (Export Services) Type

Table 3.9.4.2 – Exporting Customer Capacity by Feeder Classification

2.21.9 The *electricity distributor* must report export capacity in units of kVA. Where the *electricity distributor* only records exporting *customer* capacity in units of kW, a conversion method must be used to estimate export capacity in kVA. The conversion method must be disclosed in the *Basis of Preparation*. The *electricity distributor* may apply a 1:1 conversion method or define an alternative conversion method.

2.21.10 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage small business' and 'Low voltage non-residential (excluding small business)' (in this case 'Non-residential LV' will summate). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Table 3.9.5 - Customers (Export Services)

Table 3.9.5.1 – Exporting Customers with Smart Meters by Feeder Classification/Equipment Type

Table 3.9.5.2 – Exporting Customers without Smart Meters by Feeder Classification/Equipment Type

Table 3.9.5.3 – Exporting Customers with Static Zero Limits by Feeder Classification/Export Service Type

Table 3.9.5.4 – Exporting Customers with Static Non-Zero Limits by Feeder Classification/Export Service Type

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells—shaded yellow in the data workbook 04—Customer numbers. There are no further instructions.~~

2.21.11 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage small business' and 'Low voltage non-residential (excluding small business)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Customer (export services) is defined as *metered customers* with a *NMI*.

Table 3.9.5.5 – Exporting Customers Requesting Capacity by Feeder Classification/Export Service Type

- 2.21.12 Requested export capacity measures the maximum amount of export capacity a *customer* requested when requesting *export services* from the *DNSPElectricity distributor*. When reporting on *export capacity requested* and approved the *electricity distributor* must:
- (a) include both *customers* on static export limits and on flexible export limits. Where flexible exports limits have been requested or approved the electricity distribution must report the upper bound of the export limit
 - (b) exclude connection agreement that accept the default limit
 - (c) exclude connection enquiries that did not result in a connection.
 - (d) identify any differences in the *customer* base used to report capacity and *customer* data relating to *export capacity requests* and approvals.
- 2.21.13 The *electricity distributor* may report ‘Non-residential LV’ by reporting both ‘Low voltage *small business*’ and ‘Low voltage non-residential (excluding *small business*)’ (in this case ‘Non-residential LV’ will sum). Alternatively, the *electricity distributor* may report ‘Non-residential LV’ by overwriting the formula in the input cell.

Customer (export services) is defined as *metered customers with a NMI*.

Table 3.9.5.6 – Exporting Customers with Flexible Limits by Feeder Classification/Export Service Type

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells—shaded yellow in the data workbook 04—Customer numbers. There are no further instructions.~~

- 2.21.14 The *electricity distributor* may report ‘Non-residential LV’ by reporting both ‘Low voltage *small business*’ and ‘Low voltage non-residential (excluding *small business*)’ (in this case ‘Non-residential LV’ will sum). Alternatively, the *electricity distributor* may report ‘Non-residential LV’ by overwriting the formula in the input cell.

Customer (export services) is defined as *metered customers with a NMI*.

Table 3.9.5.7 – Exporting Customers with Measured Voltage Data by Feeder Classification/Export Service Type

- 2.21.15 *Customers with measured voltage data* includes *customers* with voltage data that the *electricity distributor* has measured, collected or procured, whether that be through power quality data obtained through *smart meters* or other voltage measurement approaches. To the extent *customers* would have voltage data held by third parties

that the *electricity distributor* has not acquired, please include this detail in the *Basis of Preparation*.

- 2.21.16 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage *small business*' and 'Low voltage non-residential (excluding *small business*)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Customer (export services) is defined as *metered customers* with a *NMI*.

Table 3.9.5.8 – Exporting Customers with Measured Overvoltage by Feeder Classification/Export Service Type

- 2.21.17 The *electricity distributor* must report overvoltage where an inverter begins volt-watt
- 2.21.18 The *electricity distributor* must report the number of *customers* that experience overvoltage events. That is, if one *customer* is measured to have experienced overvoltage multiple times over the year, this would be recorded as one observation.
- 2.21.19 Note this measure applies to all *customers* (export services), and not just to *export customers*.
- 2.21.20 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage *small business*' and 'Low voltage non-residential (excluding *small business*)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Customer (export services) is defined as *metered customers* with a *NMI*.

Table 3.9.5.9 – Exporting Customers Estimated with Overvoltage by Feeder Classification/Export Service Type

- 2.21.21 The *electricity distributor* must report overvoltage where an inverter begins volt-watt *curtailment*. This is typically expected to occur at 253V.
- 2.21.22 The *electricity distributor* must report the number of *customers* that experience overvoltage events. That is, if one *customer* is estimated to have experienced overvoltage multiple times over the year, this would be recorded as one observation.
- 2.21.23 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage *small business*' and 'Low voltage non-residential (excluding *small business*)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Note this measure applies to all *customers* (*export services*), and not just to *export customers*.

Customer (export services) is defined as metered customers with a NMI.

Table 3.9.6 - AS4777.2 Measures - Compliant Inverters

2.21.24 Export *customers* are required to be compliant if they had inverters installed after AS4777.2 (2020) standards were in place. *Electricity distributors* should report total number of inverters required to be compliant each year, not just new inverters required to be compliant.

Customer (export services) is defined as metered customers with a NMI.

Table 3.9.7 - Service Performance (Export Services)

Table 3.9.7.1 – Average Duration of Full Export to Agreed Limit by Customer (Export Services) Type

2.21.25 The *duration of full export access against the agreed limit* is the time *customers* experience unconstrained access up to the maximum export limit set in their connection agreement.

2.21.26 Constraints arising due to outages classified as excluded events under the AER's *DRMG* should not be included in the derivation of duration of constrained access.

Table 3.9.7.2 – Average Duration of No Export Access by Customer (Export Services) Type

2.21.27 The *duration of no export access* against the agreed limit = the time *customers* are unable to export energy.

2.21.28 Constraints arising due to outages classified as excluded events under the AER's *DRMG* should not be included in the derivation of duration of constrained access.

Table 3.9.7.3 – Average Upper Limit - Customers with Flexible Limits by Feeder Classification/Export Service Type

Table 3.9.7.4 – Average Time Upper Limit Unavailable to Customers with Flexible Limits by Feeder Classification/Export Service Type

2.21.29 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in this table ~~in the data workbook 05 – Service performance~~. There are no further instructions.

Table 3.9.8 - Export Services Compliance and Complaints

Table 3.9.8.1 – Export Limit Compliance

2.21.30 *Export limit compliance* is an estimate of the extent that export limits in connect agreements are complied with, recognising for instance that inverters can be installed with non-compliant settings. If a site is found to be non-compliant at all during the year, it should be included in this measure. NULL responses are permitted with no justification required in the *Basis of Preparation*. If the *electricity distributor* provides this information, it must describe its estimation approach in the *Basis of Preparation*.

Table 3.9.8.2 – Export Service Complaints by Feeder Classification/Export Service Type

2.21.31 The *electricity distributor* must only report *complaints* relating to *export services*, where its *complaints* management system identifies *complaints* relating to *export services*. Complaints relating to over-voltage that are not specifically identified as relating to *export services* must not be included.

2.21.32 The *complaints* data must include *complaints* relating to excluded events defined in the AER's *DRMG*.

2.21.33 A *complaint* must be recorded even where it has been resolved.

2.21.34 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage *small business*' and 'Low voltage non-residential (excluding *small business*)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Table 3.9.8.3 – Overvoltage Complaints by Feeder Classification/Export Service Type

2.21.35 The *electricity distributor* must only report complaints relating to overvoltage, where its *complaints* management system identifies *complaints* relating to overvoltage.

2.21.36 The *electricity distributor* must report overvoltage where an inverter begins volt-watt *curtailment*. This is typically expected to occur at 253V.

2.21.37 The *complaints* data must include *complaints* relating to excluded events defined in the AER's *DRMG*.

2.21.38 A *complaint* must be recorded even where it has been resolved.

2.21.39 *Complaints* made by *customers* that are not *export customers* must be included.

2.21.40 The *electricity distributor* may report 'Non-residential LV' by reporting both 'Low voltage *small business*' and 'Low voltage non-residential (excluding *small business*)' (in this case 'Non-residential LV' will sum). Alternatively, the *electricity distributor* may report 'Non-residential LV' by overwriting the formula in the input cell.

Table 3.9.9 - Average Time of Offer

2.21.41 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in this table ~~in the data workbook 05 – Service performance~~. There are no further instructions.

Table 3.9.10 - Export Services Opex

2.21.42 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in this table ~~in the data workbook 06 – Operating expenditure~~. There are no further instructions.

Table 3.9.11 - Export Services Capex

2.21.43 The electricity distributor must report export services ICT capex disaggregated into recurrent and non-recurrent expenditure.

2.21.44 Where the electricity distributor does not further disaggregate recurrent export services ICT capex, the electricity distributor should record 'total recurrent expenditure' as the compulsory row descriptor for this subheading and report the corresponding expenditure amount in the total standard control services column.

2.21.45 Where the electricity distributor does not further disaggregate non-recurrent export services ICT capex, the electricity distributor should record 'total non-recurrent expenditure' as the compulsory row descriptor for this subheading and report the corresponding expenditure amount in the total standard control services column.

~~2.21.46 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells – shaded yellow in the data workbook 07 – Capital expenditure. There are no further instructions.~~

2.22-Worksheet 3.10 Total Customers

Table 3.10.1 - Total Customers (Distribution Services)

Table 3.10.1.1 – Total Customers by Metering and Connection Type

Table 3.10.1.2 – Total Customers by Metering Status

2.22.1 The *electricity distributor* must report total Customer (*distribution services*) numbers disaggregated by *NMI* status; meter classification and energisation. The *electricity distributor* must report the disaggregated total Customer (*distribution services*) numbers to enable reconciliation and cross checking of *customer* number data.

2.22.2 If the electricity distributor does not have any customers (*distribution services*) connected to its *distribution network* without a *NMI*, it is appropriate to report '0' for 'No *NMI*' customer numbers.

2.22.3 If all the electricity distributors connections points are energised, it is appropriate to report '0' for the 'un-energised connection points' customer numbers.

Where a *customer (distribution services)* is an end user of distributions services that has a unique *connection point on a distribution network*.

2.23 Worksheet 4.1 Public lighting

Table 4.1.1 - Public Lighting by Light Type

- 2.23.1 The reported *public lighting services* data must reconcile with internal planning models used by the *electricity distributor*.
- 2.23.2 The *electricity distributor* must report data only for non-contestable, regulated *public lighting services*, including such services performed by third parties on its behalf.
- 2.23.3 The *electricity distributor* must not report data for *gifted assets*, negotiated *public lighting services* or *public lighting services* that have been classified as contestable by the AER.

Table 4.1.2 - Descriptor Metrics Annually

- 2.23.4 Public lighting services data reported by the *electricity distributor* must reconcile to internal planning models used by the *electricity distributor*.
- 2.23.5 The *electricity distributor* must not report *public lighting services* data classified as contestable by the AER.

~~The data requirements are set out in Data workbook 09 — Revenue and financial statements, with additional context provided by the general instructions in this document. There are no additional instructions.~~

Table 4.1.3 - Cost Metrics

- 2.23.6 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in this table. ~~the data workbook 10 Prices.~~ There are no further instructions.

Table 4.1.4 - Public Lighting Metrics by Tariff

- 2.23.7 The reported *public lighting services* data must reconcile with internal planning models used by the *electricity distributor*.
- 2.23.8 The *electricity distributor* must report data only for non-contestable, regulated *public lighting services*, including such services performed by third parties on its behalf.
- 2.23.9 The *electricity distributor* must not report data for *gifted assets*, negotiated *public lighting services* or *public lighting services* that have been classified as contestable by the AER.

~~The data requirements are set out in Data workbook 09 — Revenue and financial statements, with additional context provided by the general instructions in this document. There are no additional instructions.~~

2.24 Worksheet 4.2 Metering

Table 4.2.1 - Metering Population

- 2.24.1 The reported *metering services* data must reconcile with internal planning models used by the *electricity distributor*.
- 2.24.2 The *electricity distributor* must report data only for non-contestable, regulated *metering services*, including such services performed by third parties on its behalf.
- 2.24.3 The *electricity distributor* must not report data for *metering services* that have been classified as contestable by the AER.

Table 4.2.2 - Metering Activities and Cost Metrics

- 2.24.4 The reported *metering services* data must reconcile with internal planning models used by the *electricity distributor*.
- 2.24.5 The *electricity distributor* must report data only for non-contestable, regulated *metering services*, including such services performed by third parties on its behalf.

~~The electricity distributor must not report expenditures for metering services that have been classified as contestable by the AER.~~
- 2.24.6 Where the *electricity distributor* can report expenditures for *metering services* disaggregated into legacy metering and smart *metering services* it must do so. These two categories of service are mutually exclusive and combine to report total metering expenditures.
- 2.24.7 If the *electricity distributor* cannot provide metering expenditures in the categories of legacy metering and smart *metering services*, it must report total *metering services* expenditure.
- 2.24.8 The *electricity distributor* must not report data for *metering services* classified as contestable by the AER.

Meter replacement

- 2.24.9 Where the *electricity distributor* can report expenditures for meter replacement disaggregated into whole meter replacement and component / software replacement it must do so. These two categories are mutually exclusive and combine to report total meter replacement expenditure.
- 2.24.10 If the *electricity distributor* cannot report meter replacement expenditure into whole meter replacement expenditure and component / software replacement expenditure it must report total meter replacement expenditure.

2.25 Worksheet 4.3 Fee-based services

Table 4.3.1 - Cost Metrics for Fee-Based Services - Direct Expenditure including Capital Contributions

- 2.25.1 The *electricity distributor* must report fee-based services data that reconciles to internal planning models used by the *electricity distributor*.
- 2.25.2 The *electricity distributor* must list all the fee-based services that were listed in the annual tariff proposal for the reporting period.
- 2.25.3 The *electricity distributor* must report a description of each fee-based service listed. The *electricity distributor* must explain the purpose of each service and detail the activities which comprise each service. If that information has previously been submitted to the AER, the *electricity distributor* may note and reference the earlier submission and does not have to resubmit the material.

~~The reported fee-based and quoted services data must reconcile with internal planning models used by the electricity distributor.~~

~~The electricity distributor must report against all fee-based and quoted services identified in the annual tariff proposal of each reporting period.~~

2.26 Worksheet 4.4 Quoted services

Table 4.4.1 - Cost Metrics for Quoted Services - Direct Expenditure including Capital Contributions

- 2.26.1 The *electricity distributor* must report *quoted services* data that reconciles to internal planning models used by the *electricity distributor*.
- 2.26.2 The *electricity distributor* must list all the *quoted services* that were listed in the annual tariff proposal for the reporting period.
- 2.26.3 The *electricity distributor* must report a description of each *quoted service* listed. The *electricity distributor* must explain the purpose of each service and detail the activities which comprise each service. If that information has previously been submitted to the AER, the *electricity distributor* may note and reference the earlier submission and does not have to resubmit the material.

~~The electricity distributor must report fee-based and quoted services data as listed in the annual tariff proposal of each relevant year.~~

2.27 Worksheet 5.2 Asset Age Profile

Table 5.2.1 - Asset Age Profile

Table 5.2.1.1 – Installed Assets – Quantity Currently in Commission by Year Installed – Standard Control

Table 5.2.1.2 – Installed Assets – Quantity Currently in Commission by Year Installed – Alternative Control Services

- 2.27.1 All asset volumes are to be reported as at the end of the reporting year.
- 2.27.2 The *electricity distributor* must report asset volumes by year commissioned, ~~such that~~ by the prescribed asset classes and disaggregated into the prescribed asset subcategories exactly match the asset classes and sub-categories used to report asset replacement activities.
- 2.27.3 The *electricity distributor* must report asset volumes by year commissioned for all years ~~in Table 5.2.1 back to 1935~~. Assets installed prior ~~to 1935~~ to the final year specified in table 5.2.1 do not need to be reported.
- 2.27.4 For the asset category 'Poles' the *electricity distributor* must not include staked wooden poles in the asset volumes reported.
- 2.27.5 For the asset category 'Staking of / staked wooden poles' the year of commissioning refers to the year in which the pole was staked.
- 2.27.6 Asset sub-categories listed in 'Other by DNSP specified asset' asset class are linked to table 2.2.1 and may not be amended in table 5.2.1. The *electricity distributor* must include all relevant Asset sub-categories for table 5.2.1 in table 2.2.1
- 2.27.7 For each row descriptor added in the 'Other by DNSP specified asset' asset class in table 2.2.1, the *electricity distributor* must report corresponding assets in commission, as per the requirements in table 5.2.1.
- 2.27.8 For each row descriptor in the 'Other' asset class in Table 5.2.1 the *electricity distributor* must specify the corresponding unit of measure for the defined asset. Standard units of measure include 'number of assets' and 'kms'

2.28 Worksheet 5.3 Maximum Demand at Network level

Table 5.3.1 - Maximum Demand Characteristics

- 2.28.1 For the 'Winter/Summer peaking' line item, the *electricity distributor* must identify the season in which the raw maximum demand occurred by entering 'Winter' or 'Summer' as appropriate.
- 2.28.2 Where the seasonality of the *electricity distributor's* maximum demand (MD) does not correspond with the form of its *regulatory years*, the *electricity distributor* must explain its basis of reporting MD in the *Basis of Preparation*. For example, if the *electricity*

distributor forecasts expenditure on a financial year basis but forecasts MD on a calendar year basis because MD occurs in winter, the *electricity distributor* would state that it reports MD on a calendar year basis and describe, for example, the months that it includes in any given reporting period.

~~Where the electricity distributor has kept and maintained historical and forecast weather corrected maximum demand, it must report that data.~~

~~(a) The electricity distributor must describe its weather correction process in the Basis of Preparation, including whether the reported weather corrected maximum demand data is based on raw adjusted maximum demand or raw unadjusted maximum demand or another type of maximum demand figure.~~

~~(b) The electricity distributor must report weather corrected maximum demand in accordance with best regulatory practice weather correction methodologies.~~

2.29 Worksheet 5.4 Maximum Demand and utilisation at spatial level & ALTERNATE 5.4 Maximum Demand and utilisation at spatial level

ALTERNATE Table 5.4.1 - Non-Coincident & Coincident Maximum Demand

- 2.29.1 The *electricity distributor* may meet its reporting obligations for table 5.4.1 by using the optional table structure set out in worksheet OPTIONAL 5.4 MD & utilisation. All instructions for table 5.4.1 Non-coincident & coincident maximum demand – Subtransmission substation & zone substation apply, irrespective of which table structure is used to report the required information.

Table 5.4.1 Non-Coincident & Coincident Maximum Demand

TasNetworks specific guidance

TasNetworks (Distribution) does not own the *substations* connecting the *distribution network* to the TasNetworks transmission network – we refer to these as *transmission connection points* or *bulk supply points*.

TasNetworks (Distribution) should report maximum demand and utilisation data in Table 5.4.1 for both *transmission connection point substations*, and the existing *zone substations*, despite the *transmission connection points* not being part of the *distribution network*.

- 2.29.2 The *electricity distributor* must report maximum demand information for all network segments (*sub-transmission substation* or zone substation).
- (a) The *electricity distributor* must report data for each *substation* separately. The *electricity distributor* must identify in the *Basis of Preparation* instances where it has decommissioned *substations*.
- 2.29.3 The *electricity distributor* must report the *normal cyclic rating* for all *substations* in each network segment.

- (a) The *electricity distributor* must report the seasonal rating that corresponds to the time of the *raw adjusted maximum demand*. For example, the *electricity distributor* must report the summer *normal cyclic rating* of the *substation* if the *raw adjusted maximum demand* for that *substation* occurred in summer.
 - (b) Where the *electricity distributor* does not keep and maintain rating information (for example, where the TNSP owns the *assets* to which such ratings apply), it may estimate this information or report a NULL response.
- 2.29.4 Where maximum demand in MVA and maximum demand in MW occurred at different times, the *electricity distributor* must report maximum demand figures for both measures at the time maximum demand in MW occurred. In such instances, the *electricity distributor* must identify in the *Basis of Preparation* the date the maximum demand in MVA occurred.
- 2.29.5 If either the MW or MVA measure is unavailable, the *electricity distributor* must approximate the *power factor* conversion based on best engineering estimates.
- 2.29.6 If the *electricity distributor* has not used *raw unadjusted maximum demand* as the basis for *coincident* and *non-coincident maximum demand* by substation, it must describe the methods it employs to calculate the reported data in the *Basis of Preparation*.
- 2.29.7 The *electricity distributor* must report 'Adjustments - Embedded generation' where it has kept and maintained historical data for embedded generation downstream of the specified network segment and/or where it accounts for such embedded generation in its maximum demand forecast.
- (a) The *electricity distributor* must allocate embedded generation data to the appropriate *substation* under system normal conditions (consistent with the definition of *raw adjusted maximum demand*).
 - (b) The *electricity distributor* must describe the type of embedded generation data it has reported in the *Basis of Preparation*. For example, the *electricity distributor* may state it has included scheduled, semi-scheduled and non-scheduled embedded generation. In this example, we can calculate native demand by adding these figures to the *raw adjusted maximum demand* figures.
- 2.29.8 Where the *electricity distributor* has calculated historical weather corrected maximum demand it must report that data.
- (a) The *electricity distributor* must describe its weather correction process in the *Basis of Preparation*. The *electricity distributor* must identify whether the reported weather corrected maximum demand data is based on *raw adjusted maximum demand* or *raw unadjusted maximum demand* or another type of maximum demand figure.
 - (b) The *electricity distributor* must report weather corrected maximum demand in accordance with best regulatory practice weather correction methodologies.
- 2.29.9 The *electricity distributor* must report System coincident data which is demand at that point on the network (e.g. zone *substations*) at the time of system (or network) peak.

2.29.10 The *electricity distributor* must report *Non coincident maximum demand* data for each zone *substation* in each year. Such data may not necessarily coincide demand at the time of system peak.

2.29.11 Where the *electricity distributor* does not record and/or maintain spatial maximum demand coincident to the *system maximum demand*, the *electricity distributor* must report spatial maximum demand coincident to a higher network segment. The *electricity distributor* must identify in the *Basis of Preparation* the higher network segment. For example, if the *electricity distributor* does not maintain maximum demand data for zone *substations* coincident to the *system maximum demand*, the *electricity distributor* must report maximum demand data coincident to the *connection point*. In this example, the *electricity distributor* would identify the relevant *connection point* in the *Basis of Preparation*.

Example: Zone substation to facilitate a solar farm connection

An *electricity distributor* has constructed a zone substation to facilitate a solar farm connection. The zone substation has 'consumption' maximum demand of 3 MVA and 'export' maximum demand of 7 MVA.

Reporting in Tables 5.4.1 and 3.6.4

In Table 5.4.1 for this zone substation, the *electricity distributor* should report 7 MVA against the line item 'Adjustments - embedded generation'. This is because this value better reflects the zone substation's utilisation as set out in this example.

In Table 3.6.4 Capacity utilisation, the DNSP should report 7 MVA as the *non-coincident maximum demand* (expressed as a positive value) because this value better reflects the zone substation's utilisation as set out in this example.

2.30 Worksheet 6.2 STPIS Customer summary & MED threshold

Table 6.2.4 - STPIS Customer summary data

2.30.1 The *electricity distributor* may only override the formulas if it cannot accurately derive the *customer* numbers from Table 3.6.8. In this case the *electricity distributor* must explain in the *basis of preparation* why accurate *customer* numbers cannot be derived from Table 3.6.8. If the formulas are overwritten in Table 6.2.4, the data in Table 6.2.4 must be subject to assurance required for non-financial data as per section 6 of the *Order*.

Table 6.2.5 – MED threshold calculation

2.30.2 The *electricity distributor* must report the MED threshold calculated for its electricity network for the *assessment year* where the *assessment year* equals the *reporting period*. The MED threshold is calculated in accordance with the applicable *STPIS* for the *reporting year*.

2.31 Worksheet 6.3 Sustained interruptions to supply

Table 6.3.1 - Sustained Interruptions to Supply

- 2.31.1 The *electricity distributor* must report reliability data in Table 6.3.1: *Interruptions to supply* in accordance with the definitions in the AER's *Distribution Service Target Performance Incentive Scheme (STPIS)* that applies to the *electricity distributor* in the reporting year.
- 2.31.2 An interruption is any loss of electricity supply to a *customer* associated with an outage of any part of the electricity supply network, including generation facilities and transmission networks, of more than 0.5 seconds, including outages affecting a single premises. The *customer* interruption starts when recorded by equipment such as SCADA or, where such equipment does not exist, at the time of the first *customer* call relating to the network outage. An interruption may be planned or unplanned, momentary or sustained. Subsequent *interruptions* caused by network switching during fault finding are not to be included. An interruption ends when supply is again generally available to the *customer*.
- 2.31.3 An unplanned interruption is an interruption due to an unplanned event. An unplanned event is an event that causes an interruption where the customer has not been given the required notice for the interruption or where the customer has not requested the outage.
- 2.31.4 *Interruptions to supply* reported in Table [6.3.1: Interruptions to supply](#) must be sustained *interruptions*, as defined in the *STPIS* that applies in the reporting year.
- 2.31.5 The *electricity distributor* must report unrounded data for the total customer minutes off supply and the average duration of sustained customer *interruptions*.
- 2.31.6 The *electricity distributor* must report both planned and unplanned *interruptions to supply*.
- 2.31.7 The *electricity distributor* must report customer numbers (STPIS) as whole numbers.
- 2.31.8 The *electricity distributor* should report an *incident reference number* where the interruption impacts multiple feeders or has multiple restoration stages.
- 2.31.9 For *interruptions* that impact multiple feeders, the *electricity distributor* should report each *feeder* impacted on a separate row.
- 2.31.10 There are two options for reporting For interruptions that are restored in multiple stages we require at least two restoration stages to be reported.

OPTION 1 – do not use the 'Restoration stage' column

(a) leave the 'Restoration stage' column NULL

AND

(b) The customers reported in the "Customers (STPIS) affected by interruption" column must not double count any customers.

- (c) Where two or more restoration stages are implicit, the *incident reference number* must match the *incident reference number* for each restoration stage.

Each affected *customer* must only be reported once. In this instance, *electricity distributor* should leave the 'Restoration stage' blank.

OPTION 2 – use the 'Restoration stage' column

- (a) Record 'Restoration stage' in the 'Restoration stage' column

AND

- (b) The *customer* reported in the "Customers (*STPIS*) affected by interruption" column against restoration stages two and greater must not double count any *customers* affected by the *interruption* at an earlier stage

- (c) Data for restoration stage 2 may be aggregate data for all restoration stages, excluding restoration stage 1. The *electricity distributor* may also report subsequent restoration stages (stage 2 or higher) as individual rows.

- (d) Where 2 or more restoration stages are reported, the *incident reference number* must match the *incident reference number* for restoration stage 1.

Each affected *customer* is only be reported once. In this instance, *electricity distributor* should fill in the 'Restoration stage'

~~Restoration stages 2 and greater will (also) be used to derive a *SAIFI* impact.~~

- ~~• Restoration stage 1 will be used to derive a *SAIDI* Impact and a *SAIFI* impact for each *feeder* impacted by the interruption.~~
- ~~• Restoration stage 2 will be used to derive a *SAIDI* impact but will not be used to derive a *SAIFI* impact.~~

Where *customer (STPIS)* is defined as per the *STPIS* applying to the *electricity distributor* in the reporting year.

- 2.31.11 The *electricity distributor* is required to maintain records to support classification of an *interruptions* as an excluded event.

2.32 Worksheet 6.6 STPIS Customer Service

Table 6.6.2 - Inadequately Served Customers

- 2.32.1 The *electricity distributor* must report reliability data in Table: *Inadequately served customers (STPIS)* in accordance with the definitions in the AER's Distribution Service Target Performance Incentive Scheme (*STPIS*) that applies to the *electricity distributor* in the reporting year.

- 2.32.2 The *electricity distributor* must report data for the ‘Highest unplanned SAIDI of inadequately served customers’ and ‘Highest unplanned SAIFI of inadequately served customers’ for a single *customer* only (i.e. to report the highest SAIDI and SAIFI experienced by the worst affected single *customer*).

Top 5 feeders with most inadequately served customers (STPIS)

- 2.32.3 The *electricity distributor* must report reliability data in Table: Top 5 feeders with most *inadequately served customers* in accordance with the definitions in the AER’s Distribution Service Target Performance Incentive Scheme (STPIS) that applies to the *electricity distributor* in the reporting year.
- 2.32.4 For each *feeder* type, the *electricity distributor* must report the network average unplanned SAIDI of a network average customer as the unplanned SAIDI of the *feeder* type including excluded events.

Top 5 zone substations with most inadequately served customers

- 2.32.5 The *electricity distributor* is required to report information on the Top five zone *substations with most inadequately served customers* only if it is unable to report Top five *feeder* with most *inadequately served customers*.
- 2.32.6 The *electricity distributor* must report reliability data in Table: Top 5 zone *substations with most inadequately served customers* in accordance with the definitions in the AER’s Distribution Service Target Performance Incentive Scheme (STPIS) that applies to the *electricity distributor* in the reporting year.

2.33 Worksheet 6.7 STPIS Daily Performance

Table 6.7.1 - Daily Performance Data – Unplanned

Call centre

- 2.33.1 The *electricity distributor* must report customer service information in accordance with the definitions of the STPIS.
- 2.33.2 The *electricity distributor* must report the total number of calls received excluding:
- (a) Calls to payment lines and automated interactive services; and
 - (b) Calls abandoned by the *customer* within 30 seconds of the call being queued for response by a human operator (where the time in which a telephone call is abandoned is not measured, then an estimate of the number of calls abandoned within 30 seconds will be determined by taking 20% of all calls abandoned).

Momentary interruptions

- 2.33.3 The *electricity distributor* must report MAIFI or MAIFIE daily outcomes if the AER has included a MAIFI or MAIFIE parameter in the STPIS that applies in the reporting period.
- 2.33.4 The *electricity distributor* must report MAIFI or MAIFIE in accordance with the definitions of the STPIS.

2.34 Worksheet 6.9 STPIS Guaranteed Service Level

Table 6.9 - GSL Scheme

- 2.34.1 The *electricity distributor* must identify the GSL scheme or schemes that ~~it must apply~~applied to it in the reporting year, and the administrator/s of the scheme/s. A GSL scheme is any scheme, standard or other arrangement that imposes services obligations on the *electricity distributor* and includes a regime for compensating *customers* for sub-standard performance.
- 2.34.2 The *electricity distributor* may report 'Specification of scheme' as a link to the jurisdiction regulator document that sets out the parameters of the *electricity distributor's* scheme. Alternatively, the *electricity distributor* may link legislation or other regulatory obligations the AER can use to determine the scheme's reporting parameters.

Table 6.9.1 - Guaranteed Service Levels - Jurisdictional GSL Scheme

- 2.34.3 The *electricity distributor* must report all jurisdiction GSL scheme parameters relevant to the *electricity distributor*. For each GSL scheme parameter, the *electricity distributor* must identify the parameter and any sub-parameters.
- 2.34.4 The *electricity distributor* must only include prescribed payments made in the reporting year under the jurisdictional-relevant GSL scheme. This may include payments made in relation to GSLs not being met in the previous reporting year.
- 2.34.5 The *electricity distributor* must include all instances where a GSL service parameter is not met in the reporting year. This may include GSL instances for which payments have not yet been made.

~~The *electricity distributor* must report all jurisdiction GSL scheme parameters which are relevant to it. The reported GSL scheme parameters must match those identified in Data workbook 05 – service performance – Other service measures – instances where GSL not met.~~

2.35 Worksheet 7.4 Shared Assets

Table 7.4.1 - Total Unregulated Revenue Earned with Shared Assets

- 2.35.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells – shaded yellow in ~~the Data workbook 09 – Revenue and financial statements~~this table. There are no additional instructions.

2.36 Worksheet 7.5 Large Projects

Table 7.5.1 - Large Project Expenditure

- 2.36.1 The *electricity distributor* must report operating and *capital expenditure* incurred in the reporting year for all Large Projects. As per the Large Project definition, a Large Project is any project that has commenced, where the total expected expenditure on the project exceeds a threshold value.
- 2.36.2 For *electricity distributors* the expenditure threshold value is either \$30 million or 5% of the value of the maximum allowed revenue for the first year of the relevant regulatory control period, whichever is the larger amount.
- Note: As the definition of Large Project uses the same threshold as is required for a contingent project, a *contingent project* that is triggered will be captured in the Large Project reporting.
- 2.36.3 Do not include expenditure on programs of work unless an individual project within the program meets the definition of a Large Project, in which case the individual project must be included in the large project reporting.
- 2.36.4 If the expected expenditure on a project is varied during the life of the project, a project that previously did not meet the definition of a Large Project may subsequently meet the definition after expenditure variations are included in the total expected expenditures.
- 2.36.5 If expected expenditure on a project is varied such that the project no longer meets the definition of a Large Project (that is the total expected expenditure on the project is less than the threshold amount), the project should not be included in table 7.5.1 in the reporting year.
- 2.36.6 *Electricity distributors* must report operating expenditure and capital expenditure as incurred for all large projects for all reporting periods covering the life of the project.
- 2.36.7 *Electricity distributors* must only report the expenditure incurred in the reporting year in Table 7.5.1.
- 2.36.8 *Electricity distributors* are not required to report ongoing costs after the project is commissioned in Table 7.5.1.
- 2.36.9 Table 7.5.1 requires both Large Project operating and *capital expenditure* by direct and *indirect expenditure*. *Electricity distributors* must report overheads expenditure in columns with headings marked '*indirect expenditure*'.

2.37 Worksheet 7.10 Jurisdictional Schemes

Table 7.10.1 - Jurisdictional Scheme Payments

- 2.37.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in ~~the Data~~

~~workbook 09 – Revenue and financial statements~~this table. There are no further instructions.

2.38 Worksheet 7.11 Demand Management

Table 7.11.1 - DMIS- Projects Submitted for Approval

Table 7.11.2 - DMIAM - Projects Submitted for Approval

- 2.38.1 The *electricity distributor* must report expenditures incurred in a reporting period on all *projects submitted for approval* by the AER.
- 2.38.2 The *electricity distributor* must identify in its *Basis of Preparation* projects submitted to the AER but not approved by the AER.

2.39 Worksheet 8.1 Income statement

Table 8.1.1 - Income Statement

- 2.39.1 The *electricity distributor* must report revaluations or adjustments for impairment made in the audited statutory accounts in the regulatory adjustments column in table 8.1.1 Income statement.

Table 8.1.1.1A – Revenue – Distribution Business & Standard Control

Table 8.1.1.2A – Expenditure – Distribution Business & Standard Control

Audited statutory accounts

- 2.39.2 The data requirements are set out in ~~Data workbook 09 – Revenue and financial statements~~, Tables 8.1.1.1A and 8.1.1.1B with additional context provided by the general instructions in this document. There are no additional instructions.

Regulatory adjustments

- 2.39.3 The data requirements are set out in Tables 8.1.1.1A and 8.1.1.1B with additional context provided by the general instructions in this document. There are no additional instructions.

Standard Control

- 2.39.4 All information reported relating to *standard control services* must exclude revenues and expenditures associated with legacy *metering services* that have been classified as *standard control services* by the AER.
- 2.39.5 The data requirements are set out in Tables 8.1.1.1A and 8.1.1.1B~~Data workbook 09 – Revenue and financial statements~~, with additional context provided by the general instructions in this document. There are no additional instructions.

Table 8.1.1.1B – Revenue - Alternative Control Services

Table 8.1.1.2B – Expenditure - Alternative Control Services

- 2.39.6 The data requirements are set out in [Data workbook 09—Revenue and financial statements Tables 8.1.1.1B and 8.1.1.2B](#), with additional context provided by the general instructions in this document. There are no additional instructions.

Table 8.1.1.1C – Revenue - Other Services

Table 8.1.1.2C – Expenditure - Other Services

- 2.39.7 The data requirements are set out in [Data workbook 09—Revenue and financial statements Tables 8.1.1.1C and 8.1.1.2C](#), with additional context provided by the general instructions in this document. There are no additional instructions.

2.40 Worksheet 8.2 Capex

Table 8.2.1 - Capex By Purpose - Standard Control Services - including Total Capital Contributions

- 2.40.1 The *electricity distributor* must report *capital expenditure* for each *capital expenditure* purpose and must include *capital expenditure* funded via *capital contributions* (i.e. the *capital contributions* must be included as a positive value).

For example: If \$100 is spent on a capex project, and a customer contributed \$80 to the project, report \$100 (gross amount) not \$20 (net amount).

- 2.40.2 The reported *capital expenditure* purpose categories must match the categories used in the *electricity distributor's*
- (a) regulatory proposal (set out in the Reset RIN response) for the reporting period;
or
 - (b) if the AER's final decision post tax revenue model has been updated, the most recent post-tax revenue model update issued by the AER
- 2.40.3 The *electricity distributor* must include in reported *capital expenditure* any profit margins or management fees paid directly or indirectly to related parties in the reporting period.

Related party margin

- 2.40.4 *Related party margin* expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in a reporting period.

Table 8.2.3 - Capex Other Services - Including Total Capital Contributions

Table 8.2.3a – Capex Other Services - Including Total Capital Contributions - Alternative Control Services

- 2.40.5 The *electricity distributor* must report *capital expenditure* for each *capital expenditure* purpose including expenditure funded via *capital contributions* and must include *capital contributions* as a positive value where relevant.
- 2.40.6 The reported *capital expenditure* purpose categories must match the categories used by the *electricity distributor* in its *regulatory proposal* (set out in the Reset RIN response) for the reporting period.
- 2.40.7 The *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* for the reporting period.

Related party margin

- 2.40.8 Reported '*related party margin* expenditure' must comprise only profit margins or management fees paid directly or indirectly to related parties for the reporting period.

Table 8.2.3b – Capex Other Services - Including Total Capital Contributions - Negotiated Distribution Services

- 2.40.9 Where expenditure in a category of expense is more than five per cent of the total *negotiated services capital expenditure* the *electricity distributor* must identify the category and report the expense.
- 2.40.10 The expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the reporting period.

Related party margin

- 2.40.11 *Related party margin* expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the reporting period.

Table 8.2.4 - Capex By Asset Class - Standard Control Services

Capex by asset class / Movement in provisions allocated to as incurred capex

- 2.40.12 The *electricity distributor* must report against each asset class specified in its current determination as listed in the AER's final decision post-tax revenue model or if the AER's final decision post tax revenue model has been updated, the most recent post-tax revenue model update issued by the AER.
- 2.40.13 Where allocations are based on assumptions the *electricity distributor* must explain the allocation method in its *Basis of Preparation*.

- 2.40.14 The *electricity distributor* must explain in its *Basis of Preparation* the basis upon which it has reported movements in capitalised *provisions*.
- 2.40.15 Reported *provisions* are those that have been included in the associated *capital expenditure*.
- 2.40.16 The *electricity distributor* must report *capital expenditure* funded by *capital contributions* for each asset class and must include the *capital contributions* as a positive value where relevant.

Table 8.2.5 - Capital Contributions by Asset Class – Standard Control Services

Type 1 capital contribution by asset class

- 2.40.17 The *electricity distributor* must report each *Type 1 capital contribution* against each asset class specified in its current determination as listed in the AER's final decision post-tax revenue model or if the AER's final decision post tax revenue model has been updated, the most recent post-tax revenue model update issued by the AER.

Type 2 capital contribution by asset class

~~Capital contributions by asset class – PWC undergrounding capex (equity funding)~~

- 2.40.18 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in ~~the data workbook 07 – Capital expenditure~~ Table 8.2.5. There are no further instructions.

Table 8.2.5(B) - Capital Contributions by Type – Alternative Control Services

- 2.40.19 Where reported gross *capital expenditure* by purpose includes *capital contributions*, the *electricity distributor* must report type 1 and *type 2 capital contribution* included in amount.

Table 8.2.6 - Disposals By Asset Class

- 2.40.20 The *electricity distributor* must report *disposal* by asset class against each asset class specified in its current determination as listed in the AER's final decision post-tax revenue model or if the AER's final decision post tax revenue model has been updated, the most recent post-tax revenue model update issued by the AER.

Table 8.2.7 - Immediate Expensing of Capex

- 2.40.21 The *electricity distributor* must report immediate expensing *capital expenditure* against each asset class specified in its current determination as listed in the AER's final decision post-tax revenue model or if the AER's final decision post tax revenue model has been updated, the most recent post-tax revenue model update issued by the AER.
- 2.40.22 Where allocations are based on assumptions the *electricity distributor* must explain the allocation method in its *Basis of Preparation*.

- 2.40.23 The reported values of the *electricity distributor's* immediate expensing *capital expenditure* by asset class incurred within the reporting period must be consistent with the value of immediate expensing *capital expenditure* that has been or will be included in the income tax returns lodged by the *electricity distributor*, whether Federal or *NTER*, for the reporting period. Where, as a result of the ATO's decision-making process these values change, the *electricity distributor* must report the updated values to the AER through a RIO resubmission.

2.41 Worksheet 8.4 Operating Expenditure by Purpose

- 2.41.1 All information reported relating to *standard control services* must exclude *operating expenditures* associated with legacy *metering services* that have been classified as *standard control services* by the AER.

Table 8.4.1 - Operating Expenditure - by Purpose

- 2.41.2 The *electricity distributor* must report *operating expenditure* consistent with its income statement in ~~Data workbook 09—revenue and financial statements~~ [Table 8.1.1 Income statement](#). As a consequence, for years where the Cost Allocation Approach and *Audited statutory accounts* are consistent with those that applied in the Reporting Year, the total *operating expenditure* reported here must equal the total *operating expenditure* reported in ~~Data workbook 09—Revenue and financial statements~~ [Table 8.1.1 —Income statement](#).
- 2.41.3 The *electricity distributor* must identify any category and report expenditure in that category where the expense in that category is more than five per cent of the total *standard control services operating expenditure*. Categories reported should be relevant to the *Distribution Business* service classification and may reflect categories used to forecast operating expenditures in the reporting year. Forecast operating expenditure categories include those in RIN responses provided with regulatory proposals, or the categories used in the most recent AER approved Post tax revenue model. The categories reported by *Distribution Business* will be the same categories that apply to the disaggregated services of *Distribution Business*, that is, *Standard Control Services*, *Alternative Control Service*, and *Other Services*. The *electricity distributor* must report *debt raising expenditure* as a separate category regardless of the amount.
- 2.41.4 Expenditure reported by the *electricity distributor* must include all profit margins or management fees paid directly or indirectly to *related party* contractors in the reporting period.

Standard control

- 2.41.5 Where expenditure in a category of expense is more than five per cent of the total *standard control services operating expenditure* the *electricity distributor* must identify the category and report the expenditure. The *electricity distributor* must report *debt raising expenditure* as a separate category regardless of the amount.

- 2.41.6 Expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the reporting period.

Alternative control

- 2.41.7 The *electricity distributor* must report *operating expenditure* consistent with ~~its Table 8.1.1~~ Income statement in Data workbook 09 – revenue and financial statements. As a consequence, for years where the Cost Allocation Approach and *Audited statutory accounts* are consistent with those that applied in the reporting year, the total *operating expenditure* reported here must equal the total *operating expenditure* reported in ~~Data workbook 09 – Revenue and financial statements~~ Table 8.1.1 Income statement.
- 2.41.8 Where expenditure in a category of expense is more than five per cent of the total alternative control services *operating expenditure* the *electricity distributor* must identify the category and report the expense.
- 2.41.9 The expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the reporting period.

Other services

- 2.41.10 Where expenditure in a category of expense is more than five per cent of the total *negotiated services operating expenditure* the *electricity distributor* must identify the category and report the expense.
- 2.41.11 The expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the reporting period.

Related party margin

- 2.41.12 *Related party margin* expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the reporting period.

2.42 Worksheet 8.6 Indicative asset base roll forward

- 2.42.1 The *electricity distributor* must report the required data in accordance with the AER's Roll Forward Model and the requirements in Tables 8.6.1 and 8.6.2 and definitions in ~~Data workbook 08 – Asset base values~~ the AER Networks Glossary.

Table 8.6.1 - Asset Base Roll Forward – SCS

- 2.42.2 The *electricity distributor* must report the opening value in accordance with the following instructions:
- (a) In the first year of a regulatory control period the Opening asset base value must equal the opening asset base value used by the AER to model revenue

- requirements in its final determination for the regulatory period (using the Post Tax revenue Model)
- i. Its most recent post-tax revenue model update issued by the AER after the final determination.
 - (b) In remaining years of a regulatory control period the opening asset base value should equal the closing value of the prior year.
- 2.42.3 The *electricity distributor* must report the *inflation addition* consistent with the inflation requirement as per the annual revenue adjustment process set out in the final determination.
- 2.42.4 The *electricity distributor* must report the forecast straight-line depreciation based on the forecast real straight-line depreciation determined in the most recent post-tax revenue model update issued by the AER after the final determination but converted to nominal terms
- 2.42.5 The *electricity distributor* must report the gross capex and disposals consistent with expenditures reported in worksheet 8.2 – Capex, or the income statement for standard control services.
- 2.42.6 The *electricity distributor* must report the capex timing adjustment consistent with the 'half year WACC adjustment' described in the RFM, using the WACC value determined in the latest Return on debt annual update PTRM published by the AER.
- 2.42.7 If the *electricity distributor* reports against the 'Final year of reg period adjustment' row or the 'Other asset adjustments' row, the *electricity distributor* must provide, in the Basis of Preparation, an explanation of the adjustments reported in Table 8.6.1.

Table 8.6.2 - Asset Base Roll Forward – ACS

- 2.42.8 The *electricity distributor* must report the opening value in accordance with the following instructions:
- (a) In the first year of a regulatory control period the Opening asset base value must equal the opening asset base value used by the AER to model revenue requirements in
 - (b) its final determination for the regulatory period (using the Post Tax revenue Model)
 - i. Its most recent post-tax revenue model update issued by the AER after the final determination.
 - (c) In remaining years of a regulatory control period, the opening asset base value should equal the closing value of the prior year.
- 2.42.9 The *electricity distributor* must report the inflation addition consistent with the inflation requirement as per the annual revenue adjustment process set out in the final determination.
- 2.42.10 The *electricity distributor* may report straight-line depreciation as either forecast or actual.

2.42.11 If the *electricity distributor* reports *forecast straight-line depreciation*, it must report the *forecast straight-line depreciation* based on the *forecast real straight-line depreciation* determined in the most recent post-tax revenue model update issued by the AER after the final determination but converted to nominal terms.

2.42.12 The *electricity distributor* must report the *gross capex and disposals* consistent with expenditures reported in the *income statements for prescribed transmission services - Regulatory Accounts*.

2.42.13 The *electricity distributor* must report the *capex timing adjustment* consistent with the 'half year WACC adjustment' described in the RFM, using the WACC value determined in the latest Return on debt annual update *PTRM* published by the AER.

2.43 Worksheet 8.7 Profitability Tax data

Table 8.7.1 - Profitability Tax Data

Ownership structure

2.43.1 The *electricity distributor* must identify its *ownership structure* as a:

- (a) Private sector *entity* which is taxed as a company; or
- (b) NTER *entity*; or
- (c) government owned *entity* not reporting under the *NTER*; or
- (d) flow-through *entity*.

2.43.2 The *electricity distributor* must identify itself as a flow-through *entity* where the *electricity distributor* is a flow-through *entity* in which an *NTER entity* or a government *entity* not reporting under the *NTER* holds an interest in the *electricity distributors assets*.

Note: If the *ownership structure* of the *electricity distributor* has changed during the reporting period (due to a privatisation, acquisition or restructure), the *electricity distributor* should identify the structure that was applicable for the majority of the reporting period. The *electricity distributor* must note the change of *ownership structure* in its *Basis of Preparation*.

2.43.3 Where the *electricity distributor* is a flow-through *entity* for the reporting period, the *electricity distributor* must report a blended *tax rate*.

Note: To determine the appropriate *tax rate* for an *electricity distributor* as a flow-through *entity*, we request the determination of a blended *tax rate* that represents the applicable Australian income *tax rates* for the initial recipients of the *electricity distributor's* profits. The blended *tax rate* calculation must not include any foreign taxes which may apply to distributions received by the *electricity distributor's* investors (e.g. dividends, return on tax equity instruments, partnership distributions and trust distributions).

2.43.4 The *electricity distributor's tax rate* must be determined by the *electricity distributor's ownership structure*. The applicable *tax rate/s* are:

- (a) for privately owned corporate structures – 30%;
- (b) for *NTER* entities – 0% and 30%;
- (c) for government entities not reporting under the *NTER* – 0% and 30%;
- (d) for flow-through entities – the blended *tax rate* reported in paragraph 9.2.6(b);
- (e) for flow-through entities in which a *NTER entity* or a government *entity* not reporting under the *NTER* hold an interest in the network *service provider's assets* – the blended *tax rate* calculated in accordance with section 2.50.2.61

Tax related information

2.43.5 The *electricity distributor* must report the tax *depreciation* of the *electricity distributor's* TAB. This must reconcile with:

- (a) the applicable final decision that the AER has made in relation to the historical tax *depreciation* of the network *service provider's* TAB; or
- (b) where the AER has not made a final decision in relation to the historical tax *depreciation* of the network *service provider's* TAB:
 - i. any historical *depreciation* of the network *service provider's* TAB provided by the network *service provider* in a revised *regulatory proposal* for a regulatory determination; or if not available
 - ii. any draft decision that the AER has made in relation to the historical tax *depreciation* of the network *service provider's* TAB; or if not available
 - iii. any historical *depreciation* of the network *service provider's* TAB provided by the network *service provider* in an initial *regulatory proposal* for a regulatory determination; or if not available
 - iv. an estimate of the network *service provider's* actual TAB *depreciation* based on a TAB from the most recent applicable final decision *PTRM* updated for actual *capital expenditure* and CPI.

Taxable income adjustments

2.43.6 The *electricity distributor* must report any cumulative carried forward *tax losses* from the provision of core regulated services from the prior reporting period.

2.43.7 Where the *electricity distributor* has recognised any cumulative carried forward *tax losses* from the provision of core regulated services from the prior reporting period it must explain in its *Basis of Preparation* the factors that have resulted in the generation of the carried forward *tax losses*.

2.43.8 The *electricity distributor* must report the total taxable revenue and/or income for *customer* contributions and/or *gifted assets*.

2.43.9 The *electricity distributor* must report any permanent differences from disallowed interest expenditure – these are self-assessed. This is interest expenditure, that is non-deductible for tax purposes pursuant to the Income Tax Assessment Act 1997.

2.43.10 The *electricity distributor* must report any permanent differences from adjustments to prior year returns. This can occur when:

- (a) a prior year's income tax assessments for the network *service provider* are amended following dispute with the Australian Tax Office or a change in legislation (such as court judgement);
- (b) the revenues or expenditure relating to the amendment is within the regulatory ring-fence; and
- (c) the adjustment resulting from the amendment is permanent in nature.

Interest expense (Debt and equity)

2.43.11 The *electricity distributor* must report the interest-bearing liabilities held by the *electricity distributor* at the beginning of the reporting period and used to fund the operation of, and investment into, its core regulated services;

2.43.12 The *electricity distributor* must report the total *interest expense* incurred during the reporting period. The *electricity distributor* must calculate its actual interest expenditure arising from *interest bearing liabilities* used to fund the operation of, and investment into its core regulated services.

2.43.13 The *electricity distributor* must report the *interest expense* paid to a *related party* of the *electricity distributor* during the reporting period.

2.43.14 NULL is a valid response in Table 8.7.1; any NULL response must be explained in the basis of preparation.

2.44 Worksheet 9.5 TUoS Audit (t-2)

Table 9.5.1 - TUOS Charges (AEMO)

Table 9.5.2 - Transmission Connection Fees

Table 9.5.4 - Payments To Embedded Generators

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells shaded yellow in the data submission workbook. There are no further instructions.~~

2.44.1 Where the *electricity distributor* has no Transmission connection fees or payments to embedded generators respectively NULL is a valid response in tables 9.5.2 and 9.5.4.

2.44.2 Where there have been no TUoS charges for the relevant line descriptors in Table 9.5.1, NULL is not a valid response in table 9.5.1, however '0' is a valid response.

2.44.3 If Tables 9.5.2 and 9.5.4 are NULL and the value corresponding to the first three of the line descriptors of Table 9.5.1 are '0', the AER expects 'Other TUoS charges' reported in Table 9.5.1 to be equal to the value for Other TUoS expenditure Distribution Business as calculated in Table 8.1.1.2A.

2.45 Worksheet P1.1 Cost reflective tariff and metering

Table P1.1.1 - Energy Delivered by Meter Type - Cost Reflective Tariff Customers

Table P1.1.2 - Energy Delivered by Tariff Type - Cost Reflective Tariff Customers

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells shaded yellow in the data submission workbook.~~

Customer (tariff) is defined as an energised connection point.

- 2.45.1 The *electricity distributor* must report *total energy delivered*, where *energy delivered* to a *customer* on a secondary tariff is to be reported against the customer's primary tariff.
- 2.45.2 The *electricity distributor* must report *energy delivered* information disaggregated by meter type where possible. If *actual information* is not readily available estimates can be provided. Alternatively, the *electricity distributor* may aggregate data to a specific meter type for example, type 4 meters for all *smart meters*. In this case, meter types 1-3 would have '0' reported against them.
- 2.45.3 If meter type data has been aggregated, report '0' for component meters.
- 2.45.4 Where the *electricity distributor* uses estimates of meter type aggregation, it must explain, in the *Basis of Preparation*, why *actual information* cannot be provided or why aggregate data is appropriate, given the *electricity distributor's* circumstances.

Example: Energy delivered by Meter Type where Meter Type has changed during the Reporting Period

During a single reporting period, a customer was on Meter Type 6 from 1 July to 30 November, then moves to Meter Type 4 from 1 December to 30 June.

Energy Delivered by Meter Type (Table P1.1.1 and Table P1.2.1) should be reported against the respective meter types that applied when the energy was delivered. That is, Meter Type 6 for the period 1 July to 30 November and Meter Type 4 for 1 December to 30 June.

The *electricity distributor* must include a note in the *basis of preparation* that sets out the count of Meter Types affected by customers changing Meter Types during the reporting period.

Table P1.1.3 – Customer Numbers by Meter Type - Cost Reflective Tariff Customers

Table P1.1.4 –Customer Numbers by Tariff Type - Cost Reflective Tariff Customers

Customer (tariff) is defined as an energised connection point

- 2.45.5 The *electricity distributor* must report *customers (tariffs)* for a reporting period as the number of *energised connection points*.
- 2.45.6 For *Cost reflective tariff* customer numbers – the *electricity distributor* must only report customers assigned to cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the ‘secondary tariff customer numbers’ table.
- 2.45.7 For *Non cost reflective tariff* customer numbers - the *electricity distributor* must only report customers assigned to non-cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the ‘secondary tariff customer numbers’ table
- 2.45.8 Secondary tariff customer numbers – the *electricity distributor* must only report customers with a secondary tariff in this table. They must be recorded against the secondary tariff only, and not their primary tariff.

2.46 Worksheet P1.2 Non-cost reflective tariff and metering

Table P1.2.1 - Energy Delivered by Meter Type - Non-Cost Reflective Tariff Customers

Table P1.2.2 - Energy Delivered by Tariff Type - Non-Cost Reflective Tariff Customers

Customer (tariff) is defined as an energised connection point

- 2.46.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in this table.
- 2.46.2 The *electricity distributor* must report *total energy delivered*, where *energy delivered* to a *customer* on a secondary tariff is to be reported against the customer’s primary tariff.
- 2.46.3 The *electricity distributor* must report *energy delivered* information disaggregated by meter type where possible. If *actual information* is not readily available estimates can be provided. Alternatively, the *electricity distributor* may aggregate data to a specific

meter type for example, type 4 meters for all *smart meters*. In this case, meter types 1-3 would have '0' reported against them.

- 2.46.4 If meter type data has been aggregated, report '0' for component meters.
- 2.46.5 Where the *electricity distributor* uses estimates of meter type aggregation, it must explain, in the *Basis of Preparation*, why *actual information* cannot be provided or why aggregate data is appropriate, given the *electricity distributor's* circumstances.

Table P1.2.3 – Customer Numbers by Meter Type - Non-Cost Reflective Tariff Customers

Table P1.2.4 - Customer Numbers by Tariff Type - Non-Cost Reflective Tariffs

Customer (tariff) is defined as an energised connection point

- 2.46.6 The *electricity distributor* must report *customers (tariffs)* for a reporting period as the number of *energised connection points*.
- 2.46.7 For *Cost reflective tariff* customer numbers – the *electricity distributor* must only report customers assigned to cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the 'secondary tariff customer numbers' table.
- 2.46.8 For *Non cost reflective tariff* customer numbers - the *electricity distributor* must only report customers assigned to non-cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the 'secondary tariff customer numbers' table
- 2.46.9 *Secondary tariff* customer numbers – the *electricity distributor* must only report customers with a *secondary tariff* in this table. They must be recorded against the *secondary tariff* only, and not their primary tariff.

2.47 Worksheet P1.3 Secondary tariffs

Table P1.3.3 - Customer Numbers by Meter Type - Secondary Tariff Customers

Table P1.3.4 - Customer Numbers by Tariff Type - Secondary Tariffs

Customer (tariff) is defined as an energised connection point

- 2.47.1 The *electricity distributor* must report *customers (tariffs)* for a reporting period as the number of *energised connection points*.
- 2.47.2 For *Cost reflective tariff* customer numbers – the *electricity distributor* must only report customers assigned to cost reflective primary tariffs in this table. Data relating to

secondary tariffs should only be included in the 'secondary tariff customer numbers' table.

- 2.47.3 For *Non cost reflective tariff* customer numbers - the *electricity distributor* must only report customers assigned to non-cost reflective primary tariffs in this table. Data relating to *secondary tariffs* should only be included in the 'secondary tariff customer numbers' table
- 2.47.4 *Secondary tariff* customer numbers – the *electricity distributor* must only report customers with a secondary tariff in this table. They must be recorded against the *secondary tariff* only, and not their primary tariff.

2.48 Worksheet NSP additional information

- 2.48.1 This worksheet is provided to enable the distribution businesses to provide explanatory material, or alternative presentations of data in support of their submission.
- 2.48.2 Data amendments, that may be submitted in future reporting years can be documented in the table set out in this worksheet, but its use is not mandatory.
- 2.48.3 Other information can be added to the worksheet, as required. The AER will publish information in this worksheet unless an explicit claim for confidentiality is made over the information provided.

3 Data submission workbook – Legacy meters

3.1 Legacy meters general information

- 3.1.1 Electricity distributors must only report information related to standard control services legacy meters in the 'data submission workbook – legacy meters'
- 3.1.2 Any other financial data for metering services that are standard control services (but not relating to legacy meters) should be included in the data submission workbook.
- 3.1.3 Any financial data for metering services that have been classified as alternative control services (for either legacy meters or other meter types) should be reported in the data submission workbook
- 3.1.23.1.4 All other data relating to metering services (including non-financial metering metrics) should be reported in the data submission workbook.

3.2 Worksheet 8.1LM Income statement

Table 8.1.1.1LM – Revenue

Table 8.1.1.2LM – Expenditure

- 3.2.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in this table. There are no further instructions.

Table 3.1.2LM – Revenue Grouping by Customer Type or Class

- 3.2.2 The *electricity distributor* must report revenues against the *customer* types that most closely reflect the *customers* from which the *electricity distributor* received its revenue.
- 3.2.3 Where the *electricity distributor* cannot report revenue against the prescribed *customer* types it must report that revenue against '~~Revenue from~~ Other Customers'.

3.3 Worksheet 8.4LM Operating expenditure

Table 8.4.1LM - Operating Expenditure by Purpose

- 3.3.1 Where expenditure in a category of expense is more than five per cent of the total *standard control services* – legacy metering *operating expenditure* the *electricity distributor* must identify the category and report the expenditure. The *electricity distributor* must report *debt raising expenditure* as a separate category regardless of the amount.

- 3.3.2 Expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the reporting period.

Related party margin

- 3.3.3 *Related party margin* expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the reporting period.

Table 2.8.2LM – Cost Metrics for Routine and Non-routine Maintenance

- 3.3.4 The *electricity distributor* must report total *maintenance expenditure* in table 2.8.2 on an as-incurred basis

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells—shaded yellow. There are no further instructions.~~

Table 2.10.1LM – Overheads Expenditure

- 3.3.5 A NULL response is valid in table 2.10.1LM.

- 3.3.6 The *electricity distributor* must identify and explain each NULL response in table 2.10.1LM in its *Basis of Preparation*.

- 3.3.7 The *electricity distributor* must allocate all costs that relate to or are incurred in the provision of *distribution services* in the *audited statutory accounts*, to the *electricity distributor* in accordance with section 1.3.3.

- 3.3.8 Where the *electricity distributor* reports negatives value in table 2.10.1LM, the *electricity distributor* must explain the reason for the negative value in the *basis of preparation*.

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells—shaded yellow in the data. There are no further instructions.~~

Table 2.11.3LM - Labour / Non-labour Expenditure Split - Standard Control Services

- 3.3.9 The *electricity distributor* must not report expenditure for labour incurred under *contracts* for both goods and services as *labour expenditure*, other than *contracts* for the provision of labour (i.e. *labour hire contracts*).

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells—shaded yellow. There are no further instructions.~~

3.4 Worksheet 8.6LM Asset base values

Table 8.6.1LM – Asset Base Roll Forward - SCS

- 3.4.1 The *electricity distributor* must report the required data in accordance with the AER's Roll Forward Model and the requirements in table 8.6.1LM and definitions in the AER Networks Glossary.
- 3.4.2 The *electricity distributor* must report the opening value in accordance with the following instructions:
- (a) In the first year of a regulatory control period the Opening *asset base* value must equal the opening *asset base* value used by the AER to model revenue requirements in
- (b) Its final determination for the regulatory period (using the Post Tax revenue Model)
- i. Its most recent post-tax revenue model update issued by the AER after the final determination.
- (c) In remaining years of a regulatory control period the opening *asset base* value should equal the *closing value* of the prior year.
- 3.4.3 The *electricity distributor* must report the *inflation addition* consistent with the inflation requirement as per the annual revenue adjustment process set out in the final determination.
- 3.4.4 The *electricity distributor* must report the *forecast straight-line depreciation* based on the forecast real straight-line *depreciation* determined in the most recent post -tax revenue model update issues by the AER after the final determination but converted to nominal terms.
- 3.4.3.4.5 The *electricity distributor* must report the *gross capex and disposals* consistent with expenditures reported in the *income statements for prescribed transmission services - Regulatory Accounts*.
- 3.4.4.3.4.6 The *electricity distributor* must report the *capex timing adjustment* consistent with the 'half year WACC adjustment' described in the RFM, using the WACC value determined in the latest Return on debt annual update *PTRM* published by the AER.

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells shaded yellow in the data workbook 11 – SCS – legacy meters. There are no further instructions.~~