Draft Annual Order 2026-28 – Electricity TNSPs

Appendix A – Data submission workbook instructions

March 2026

AUSTRALIAN ENERGY REGULATOR

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Contents

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 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 workbook*s.

1.1.3 Reported data (inputs) must meet validation rules and consistency cross checks, as set out in the *data submission workbook*.

1.1.4 Where a NULL response is specified as valid, a response to the data requirement is not mandatory.

1.1.5 The *TNSP* 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 *TNSP* in the reporting period, it must report '0'.

1.2 Reporting framework

1.2.1 *TNSPs* must prepare and report the data in the *data submission workbook* 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 The TNSP must report financial information in the data submission workbook 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 *TNSP*;

(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 *TNSP*.

1.3 Cost allocation

1.3.1 The *TNSP* must allocate all costs that relate to or are incurred in the provision of *prescribed transmission services* in the *audited statutory accounts*, to the *TNSP* in accordance with section 1.3.3

1.3.2 All costs allocated to the *TNSP* in the response to section 1.3.1 must in turn be allocated in accordance with section 1.3.3 to:

(a) a prescribed transmission service;

(b) a negotiated service; or

(c) an unclassified or *unregulated service*.

1.3.3 A cost allocated to the *TNSP* that is:

(a) *directly attributable* to the *TNSP*, must be allocated to the *TNSP*;

(b) not *directly attributable* to the *TNSP* must be allocated to the *TNSP* 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 *TNSP* but not *directly attributable* to a to a prescribed transmission service, a negotiated service or an unclassified or *unregulated service*, must be allocated in accordance with the approved *cost allocation method*;

(d) *capital expenditure* must be allocated to an *asset class* on a *directly attributable* basis or a *causation basis* using an appropriate allocator; and

(e) *operating expenditure* must be allocated to an *opex* category on a *directly attributable* basis or a *causation basis* using an appropriate allocator.

Note: See section 4.5 of the *Order*.

1.4 Customer and government contributions

1.4.1 The *TNSP* must not carry forward into the *asset base capital contributions* treated as *revenues* in *audited statutory accounts* and included in the value of *assets* in those accounts.

1.4.2 The *TNSP* must treat *capital contributions* in accordance with the method approved in the *TNSP*'s current *revenue determination*.

1.5 Asset base

1.5.1 *Asset* revaluations or *adjustments* for impairment are not permitted unless agreed to or required by the AER.

1.5.2 The *TNSP* must report revaluations or *adjustments* for impairment made in the *audited statutory accounts* in the adjustments column in Table 9.2.1 Income Statement – Regulatory Accounts.

1.5.3 The *TNSP* must allocate *capital expenditure* to an *asset class* and not show it under a work in progress heading.

1.5.4 The *TNSP* must not include goodwill and any related impairments in the *financial information*.

1.6 Regulatory accounting principles and policies

1.6.1 The regulatory accounting principles and policies applied by the TNSP 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 *TNSP* must report *capital expenditure* and associated data (such as *asset* volumes against the reporting period on an as-incurred basis.

1.7 Data submission workbook

1.7.1 There is one data submission workbook for TNSPs

- Annual order [Reporting year] – Electricity *TNSPs* – Data submission workbook

1.7.2 Instructions are set out for each table by worksheet in section 2.

1.7.3 The *TNSP* can reduce the file size be 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 workbook*.

1.7.4 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.

1.7.5 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 – Prescribed Transmission Services Capex (as incurred)

2.1.1 The *TNSP* must report *capital expenditure* on an "as-incurred" basis.

2.1.2 The *capital expenditure* for each AER defined purpose must be mutually exclusive and collectively exhaustive.

2.1.3 The *TNSP* must provide a reconciliation between the total *capital expenditure* to the gross *capital expenditure* recorded in ~~the *TNSP*'s Data workbook 08 – asset base – indicative roll forward~~Table 8.6.1 Indicative asset base as incurred.

2.1.4 Where the *TNSP* reports a negative value in Table 2.1.1, the *TNSP* must explain the reason for the negative value in the *basis of preparation*.

Table 2.1.2 - Prescribed Transmission Service Opex

2.1.5 The *TNSP* must report *operating expenditure* on a mutually exclusive and collectively exhaustive basis.

2.1.6 The *TNSP* should only report against the purpose 'other opex' where the expenditure is not already reported in one of the other expenditure categories.

2.1.7 Where the *TNSP* reports a negative value in Table 2.1.2, the *TNSP* 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

Expenditure

2.2.1 The *TNSP* must report *asset replacement capital expenditure* on an as commissioned basis.

2.2.2 The *TNSP* must report *asset replacement capital expenditure* by the prescribed *asset class* disaggregated into the prescribed *asset* sub-categories.

2.2.3 Where the *TNSP* considers the prescribed *asset classes* do not account for an *asset* on the *TNSP's* network, the *TNSP* must report the *asset* in the 'Other ~~by business specified categories~~' *asset class* and must report an appropriate asset sub-category description for that *asset*.

2.2.4 Where the *TNSP* considers that the prescribed *asset class* sub-categories do not account for an *asset* on the *TNSP's* network, the *TNSP* must report the asset in the

row "other" under the appropriate prescribed *asset class*. The *TNSP* must describe the *assets* reported as "other" for each *asset class* in the *basis of preparation*.

2.2.5 Where the *TNSP* reports *replacement capital expenditure* associated with *asset* refurbishments/ life extensions, the *TNSP* must report the expenditure against the asse*t class* "Other ~~by business specified categories~~". Each asset sub-category in this *asset class* must be described by the equivalent *asset* sub-category followed by the word "refurbished".

Asset Replacements and failures

2.2.6 The *TNSP* must report data on *asset replacement*~~, *failure*, inspection and maintenance~~ on an as commissioned basis.

2.2.7 The TNSP must report data on asset failure in the reporting year in which the failure commenced.

2.2.8 The *TNSP* must report data on *asset replacement* and *failure* by the prescribed *asset class* disaggregated into prescribed *asset* sub-categories

~~(a) data on asset maintenance and inspection by the prescribed asset class.~~

2.2.9 Where the *TNSP* considers the prescribed *asset classes* do not account for an *asset* on the *TNSP*'s network, the *TNSP* must report the *asset* in the 'Other ~~by business specified categories~~' and must provide an appropriate *asset* sub-category description for that *asset*.

2.2.10 Where the *TNSP* considers the prescribed *asset class* sub-categories do not account for an *asset* on the *TNSP*'s network, the *TNSP* must report the *asset* in the row 'other' under the relevant *asset class*. The *TNSP* must describe the *assets* included as 'other' for each *asset class* in the *basis of preparation*.

2.2.11 Where the *TNSP* reports replacement activities associated with *asset* refurbishments/ life extensions, the *TNSP* must report the activities against the *asset class* 'Other'~~business specified categories~~. Each *asset* sub-category in this *asset class* must be described by the equivalent *asset* sub-category followed by the word 'refurbished'.

2.2.12 For each row descriptor added in the 'Other' *asset class*, the *TNSP* must identify the units of measure used to quantify the volume of *asset replacements* and *asset failures*. The units of measure reported do not apply to the *replacement expenditure*, which is measured in $.

2.2.13 For each row descriptor added in the 'Other' *asset class* ~~by business specified categories'~~, the *TNSP* must report corresponding operational outputs and *asset* volumes, as per the requirements in Table 5.2.1 Asset age profile.

~~For each asset category the *TNSP* 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.~~

2.2.14 The *TNSP* must use the same descriptors for the *TNSP* defined *asset* sub-categories listed in the *asset class* 'Other', as were used in the previous reporting year, unless the *asset* sub-category is new.

~~For each row descriptor added in the 'Other by business specified categories', the *TNSP* 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 Descriptor Metrics for Routine and non-routine Maintenance~~.

Table 2.2.2 - Selected Asset Characteristics

2.2.15 The *TNSP* must report data on *asset replacement* ~~and *failure*~~ on an as-commissioned basis.

2.2.16 The *TNSP* must report data on *asset failure* in the reporting year in which the failure commenced.

~~The *TNSP* must report data on asset replacement and failure by the prescribed asset class disaggregated into prescribed asset sub-categories~~

Conductors: Conductor length by material type

2.2.17 The *TNSP* must report total length of *assets* in commission at the end of the reporting period.

2.2.18 The *TNSP* must use the same descriptors for the *TNSP* defined *asset* sub-categories as were used in the previous reporting year, unless the *asset* sub-category is new.

~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells shaded yellow in Table 2.2.2 Selected asset characteristics. There are no further instructions~~

Substation reactive plant by reactive capacity: *TNSP* defined plant

2.2.19 The *TNSP* must report total (MVA) capacity of *assets* in commission at the end of the reporting period.

2.2.20 The *TNSP* must use the same descriptors for the *TNSP* defined *asset* sub-categories as were used in the previous reporting year, unless the *asset* sub-category is new.

2.3 Worksheet 2.3 Augex

2.3.1 *TNSP* must not report data relating to connections in this worksheet.

Table 2.3.1 Augex Asset Data – Substations

2.3.2 NULL is a valid response to Table 2.3.1 for AusNet Services with no explanation required in the *basis of preparation*.

2.3.3 The *TNSP* must include only projects and expenditure related to augmentation of the network (regardless of size) – defined with reference to the primary purpose of the

project or expenditure. *Augmentation* work related to connection is to be reported as a connection activity.

2.3.4 The *TNSP* must not include data for *gifted assets*.

2.3.5 For projects that span across reporting periods, the *TNSP* must report data for the *units added* or *units upgraded* in the final year in which expenditure was incurred for the project.

2.3.6 'Other transformers, switchgear and reactive plant added' in Table 2.3.1 refers to all other transformers, switchgear and reactive plant not otherwise listed in Table 2.3.1. This excludes SCADA, Network Control and Protection Systems.

2.3.7 Where a substation type is not applicable to a *TNSP*, NULL is a valid response where the NULL response is explained in the *basis of preparation*.

Table 2.3.2 - Augex Asset Data - Lines

Project total expenditure

Line and project summary

2.3.8 The *TNSP* must separately report *augmentation* projects with a total cumulative expenditure over the life of the project of greater than or equal to $5 million (nominal), including *augmentation* works on any line or cable in the *TNSP's* network.

2.3.9 The *TNSP* must report a line identifier for the 'Line ID' for the circuit(s) subject to *augmentation* works under the project. This may be the circuit name(s), location and/or code. Multiple lines may be reported against a single *Project ID*.

2.3.10 The *TNSP* must report a project identifier for the *'Project ID*'. This may be the project name, location and/or code.

2.3.11 Where the *augmentation* results in no addition to route line length, the *TNSP* should report '0' against 'Route line length added.'

Towers/poles (including structures, and civil works)

2.3.12 The *TNSP* must report one of the following options for 'Configuration'

(a) Single circuit tower

(b) Multiple circuit tower

(c) Other

(d) Not applicable (NULL)

2.3.13 NULL is a valid response for 'Towers / Poles added' and 'Towers / Poles upgraded' where the *augmentation* did not involve towers or poles.

Overhead/underground lines and cables added

2.3.14 *TNSPs* must report one of the following options for 'type' in relation to the line *augmentation*

(a) Overhead

(b) Underground

2.3.15 Where the *TNSP* does not report against one of the rating items (pre-rating, post-rating, pre N1 emergency rating, post N1 emergency rating), the reason for the NULL response must be explained in the *TNSP's basis of preparation*.

2.3.16 Where the *augmentation* results in no additional circuit, the *TNSP* should report '0' against 'Circuit added.'

Expenditure items

2.3.17 The *TNSP* must report all expenditures in real dollars, where the real dollar terms are set to the last day of the reporting period (for example, for the reporting period 1 July 2026 to 30 June 2027, the expenditure is reported in $real, 30 June 2027).

2.3.18 The *TNSP* must explain the conversion factors used to derive the real dollar expenditures in its *basis of preparation*.

2.3.19 Under expenditure for towers/poles, the *TNSP* must only report the procurement costs of the equipment and civil works. This must not include installation expenditure or expenditure relating to land and easements.

2.3.20 Under expenditure for lines, cables and 'other plant item', respectively, the *TNSP* must only report the procurement costs of the equipment. This must not include installation expenditure or expenditure relating to land and easements.

2.3.21 Under expenditure for civil works, the *TNSP* must not report civil works expenditure related to towers/poles. As a guide, expenditure the *TNSP* may report under 'Civil works expenditure' includes (but is not limited to) construction of access tracks, construction pads and vegetation clearance. This must not include installation expenditure or expenditure relating to land and easements.

2.3.22 Where there was no expenditure for an *augmentation* project against a heading the *TNSP* should report '0' against the relevant heading for that *augmentation* project.

Non-material projects

2.3.23 The *TNSP* must report *augmentation* projects with a total cumulative expenditure over the life of the project of less than $5 million (nominal), as non-material projects.

2.3.24 The *TNSP* must (cumulatively) report each *augmentation* project on a line or cable owned and operated by *TNSP* where project close for the non-material projects occurred during the reporting period.

2.3.25 The *TNSP* must report all expenditures in real dollars, where the real dollars terms are set to the last day of the reporting period (for example, for the reporting period 1 July 2026 to 30 June 2027, the expenditure is reported in $real, 30 June 2027).

2.3.26 The *TNSP* must explain the conversion factors used to derive the real dollar expenditures in the *basis of preparation*.

2.4 Worksheet 2.4 Capex by Asset Class

Table 2.4.1 - Actual Gross Capital Expenditure – as commissioned

2.4.1 The *TNSP* must report against each *asset class* specified in

(a) its current determination as listed in the AER's final decision *post-tax revenue model*; or

(b) if the AER's final decision *post-tax revenue model* has been updated, the most recent *post-tax revenue model* issued by the AER.

2.4.2 Where allocations are based on assumptions, the *TNSP* must explain the allocation method in the *basis of preparation*.

2.4.3 The *TNSP* must explain in its *basis of preparation* the basis upon which it has reported movements in capitalised *provisions*.

2.4.4 Reported *provisions* are those that have been included in the associated *capital expenditure*.

2.4.5 The *TNSP* must report *capital expenditure* funded by *capital contributions*. *Capital expenditure* for each *asset class* ~~and~~ must include the *capital contributions* as a positive value where relevant.

Immediate expensing of capex

2.4.6 The *TNSP* must report *immediate expensing capital expenditure* against each *asset class* specified in its current determination as listed in the most recent *post-tax revenue model* issued by the AER as part of or after the final determination~~AER's final decision in its *post-tax revenue model*~~.

2.4.7 Where allocations are based on assumptions, the *TNSP* must explain the allocation method in its *basis of preparation*.

2.4.8 The reported value of the *TNSP'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 *TNSP*, whether Federal or NTER, for the reporting period. Where, as a result of the ATO's decision-making process, these values change the *TNSP* must report the updated values to the AER through a RIO resubmission.

2.4.9 NULL is a valid response where '*immediate expensing of capex'* is not applicable to the *TNSP*, the NULL response must be explained in the *basis of preparation*.

NCIPAP projects

2.4.10 The *TNSP* must list each project that is defined as a *NCIPAP project* and report total *capex* for that project on an as-commissioned basis.

Table 2.4.2 - Actual Gross Capital Expenditure – as Incurred

2.4.11 The *TNSP* must report against each *asset class* specified in its current determination as listed in the most recent *post-tax revenue model* issued by the AER as part of or after the final determination~~AER's final decision *post-tax revenue model*~~. The *asset classes* are linked to the *asset classes* reported in table 2.4.1 and must not be overwritten or amended.

2.4.12 Where allocations are based on assumptions, the *TNSP* must explain the allocation method in the *basis of preparation*.

2.4.13 The *TNSP* must explain in its *basis of preparation* the basis upon which it has reported movements in capitalised *provisions*.

2.4.14 Reported *provisions* are those that have been included in the associated *capital expenditure*.

2.4.15 The *TNSP* must report *capital expenditure* funded by *capital contributions*. *Capital expenditure* for each *asset class* and must include the *capital contributions* as a positive value where relevant.

Immediate expensing of capex

2.4.16 The *TNSP* must report *immediate expensing capital expenditure* against each *asset class* specified in its current determination as listed in the most recent *post -tax revenue model* issued by the AER as part of or after the final determination.

2.4.17 Where allocations are based on assumptions, the *TNSP* must explain the allocation method in its *basis of preparation*.

2.4.18 The reported value of the *TNSP'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 *TNSP*, whether Federal or NTER, for the reporting period. Where, as a result of the ATO's decision-making process, these values change the *TNSP* must report the updated values to the AER through a RIO resubmission.

NCIPAP projects

2.4.19 The *TNSP* must list each project that is defined as a *NCIPAP project*, and report *capex* for that project on an as-incurred basis.

2.5 Worksheet 2.5 Connections

Table 2.5.1 - Expenditure on Connection Projects

2.5.1 The *TNSP* must report connection project *capital expenditure* on an as-commissioned basis.

2.5.2 The *TNSP* must ensure the data reported for connection services reconciles with internal planning models used by the *TNSP*.

2.5.3 The *TNSP* must report expenditure data as a gross amount and must not subtract customer contributions from expenditure data.

2.5.4 Financing charges for a *capex* project, such as interest during construction, are excluded from the RAB and should not be included in reported *capital expenditures*.

2.5.5 The *TNSP* must report only non-contestable, regulated connection services data, including work performed by third parties on behalf of the *TNSP*.

2.5.6 The *TNSP* must report *augmentation* for connections relating to *customer connection* requests and only as per the definition of connection work. The *TNSP* must not double count *augmentation* work; it must be classified by primary purpose as either *augmentation* or connections works.

Table 2.5.2 - Description Of Connection Projects

2.5.7 The project names required in table 2.5.2 are linked to the project names reported in table 2.5.1 and must not be overwritten or amended. ~~Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells in the data workbook 02 – Operational outputs. There are no further instructions.~~

2.5.8 Where connection voltage is not applicable to the connection project, NULL is a valid response where the NULL response is explained in the *basis of preparation*.

2.5.9 Where Underground/Overhead line type is not applicable to the connection project, NULL is a valid response where the NULL response is explained in the *basis of preparation*.

2.6 Worksheet 2.6 Non-Network

Table 2.6.1 - Non-Network Expenditure

2.6.1 The *TNSP* must report non-network capital and operating 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 *TNSP* must identify this in the *basis of preparation* and the reconciliation report required under section 4.14 of this *Order*.

~~In relation to the Other Non-network capital expenditure, if the *TNSP* has incurred $1 million or more (nominal) in capital expenditure over the last five reporting periods for a given type or class of asset (e.g. mobile cranes), the *TNSP* must report that item separately.~~

Information and communications technology

2.6.2 Where the *TNSP* 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.

2.6.3 Where the *TNSP* 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.

2.6.4 The *TNSP* should use categories consistent with the AER's 2019 ICT expenditure review.

2.6.5 If the *TNSP* cannot report recurrent expenditures disaggregated by category, it must report total recurrent expenditure.

2.6.6 If the *TNSP* cannot report non-recurrent expenditures disaggregated by category, it must report total non-recurrent expenditure.

Motor vehicles

Buildings and property expenditure

Other non-network expenditure

2.6.7 In relation to the Other Non-network ~~Other~~ *capital expenditure* category, if the *TNSP* has incurred $1million or more (nominal) in *capital expenditure* over the last five reporting periods for a given type or *class of asset* (e.g. mobile cranes), the *TNSP* must report that item separately.

2.6.8 Where the *TNSP* reports a negative value in Table 2.6.1 ~~in the 'Other non-network expenditure sub-table~~, the *TNSP* must explain the reason for the negative value in the *basis of preparation*.

Table 2.6.2 - Annual Descriptor Metrics - IT & Communications

2.6.9 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.

Table 2.6.3 - Annual Descriptor Metrics - Motor Vehicles

2.6.10 Where a requested value is not constant across a reporting year, the *TNSP* must calculate a simple average based on the different values over the year and the period for which the different values applied.

For example, if the *TNSP* had 12 vehicles for 8 months and 14 vehicles for 4 months, the average number of vehicles in the reporting period would be 12*(8/12) + 14*(4/12) = 12.67 vehicles.

~~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.~~

2.7 Worksheet 2.7 Vegetation Management

Table 2.7.1 - Descriptor Metrics by Zone

2.7.1 The *TNSP* must identify and report on one or more *vegetation management* zones across the geographical area of *TNSP's* network, by considering.

(a) areas where bushfire mitigation costs are imposed by legislation, regulation, or ministerial order; and

(b) areas of the network where other recognised drivers affect the costs of performing *vegetation management* work.

2.7.2 Each contiguous area nominated by the *TNSP* is a *vegetation management* zone. Accordingly, any part of the network will be covered by only one *vegetation management* zone.

2.7.3 If the *TNSP* has only one zone, it must record the name of the zone as 'Whole network' in table 2.7.1.

2.7.4 If the *TNSP* records poles and towers rather than spans, the *TNSP* must report the number of *maintenance* spans as the number of poles and towers less one.

2.7.5 If the *TNSP* does not have *actual information* for the 'average number of trees per maintenance span' it must, estimate this variable using one or a combination of the following data sources

- Encroachment Defects (e.g. ground or aerial Inspections, LiDAR) and/or records of vegetation works scoping, or GIS vegetation density data;
- 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.
- Vegetation data such as:
    - the Normalised Difference Vegetation Index (NDVI) grids and maps available from the Bureau of Meteorology (BOM);
    - 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
    - similar data from other sources such as Geoscience Australia or commercial suppliers of satellite imagery overlaid on network GIS data records.
- Any other data source based on expert advice.

2.7.6 The *TNSP* must explain its estimation method in its *basis of preparation*.

2.7.7 The *TNSP* 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 defects for each vegetation *maintenance* span, or whether it records defects on a vegetation maintenance span as one, regardless of the number of defects on the span.

2.7.8 If the *TNSP* performs *vegetation management* work on multiple cutting cycles within its nominated *vegetation management* zones, the *TNSP* may report a simple average of the cutting cycles.

Table 2.7.2 - Expenditure Metrics by Zone

Vegetation management expenditure

2.7.9 The *TNSP* must report annual *vegetation management* expenditure across all categories and zones as the direct *vegetation management* expenditure for the reporting period.

2.7.10 The name of each zone in table 2.7.2 must align with the zones reported in Table 2.7.1.

2.7.11 The *TNSP* must report only expenditure on inspections where the *TNSP* inspects solely for the purpose of assessing vegetation. Where the expenditure involves assessing both the *TNSP*'s *assets* and vegetation, the *TNSP* must allocate the expenditure to *maintenance expenditure*.

Table 2.7.3 - Descriptor Metrics Across all Zones - Unplanned Vegetation Events

2.7.12 The *TNSP* must report unplanned *vegetation management* events for its entire network.

2.8 Worksheet 2.8 Maintenance

~~**Table 2.8.1 - Descriptor Metrics for Routine and Non-Routine Maintenance**~~

~~The *TNSP* must report data on asset replacement, failure, inspection and maintenance on an as-commissioned basis.~~

~~The *TNSP* must report:~~

~~(a) data on asset replacement and failure by the prescribed asset class disaggregated into prescribed asset sub-categories~~

~~(b) data on asset maintenance and inspection by the prescribed asset class.~~

~~Where the *TNSP* considers the prescribed asset classes do not account for an asset on the *TNSP*'s network, the *TNSP* must report the asset in the 'Other by business specified categories' and must provide an appropriate description for that asset.~~

~~Where the *TNSP* considers the prescribed asset class sub-categories do not account for an asset on the *TNSP*'s network, the *TNSP* must report the asset in the row 'other' under~~

~~the relevant asset class. The *TNSP* must describe the assets included as 'other' for each asset class in the basis of preparation.~~

~~Where the *TNSP* reports replacement activities associated with asset refurbishments/ life extensions, the *TNSP* must report the activities against the asset class 'Other by business specified categories. Each asset sub-category in this asset class must be described by the equivalent asset sub-category followed by the word 'refurbished'.~~

~~For each row descriptor added in the 'Other by business specified categories', the *TNSP* must report corresponding operational outputs and asset volumes, as per the requirements in Data workbook 07 – Capital expenditure and 03 – Network metrics.~~

~~For each asset category the *TNSP* must report:~~

~~(a) For asset maintained – the number of maintenance activities in the reporting period~~

~~(b) For assets inspected – the number of inspection activities in the reporting period.~~

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

2.8.1 The *TNSP* must report total *maintenance expenditure* in table 2.8.2 on an as-incurred basis.

2.8.2 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'.

2.8.3 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 *TNSP* must explain the driver of the change in the *basis of preparation*.

2.8.4 ~~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.~~

2.9 Worksheet 2.10 Overheads

Table 2.10.1 - Network Overheads Expenditure

Table 2.10.2 - Corporate Overheads Expenditure

2.9.1 The *TNSP* must report *overheads expenditure* allocated to *operating expenditure* ~~and~~ disaggregated into service categories and *direct* and *indirect expenditure*.

2.9.2 The *TNSP* must report *overheads expenditure* allocated to *capital expenditure* disaggregated into service categories and *direct* and *indirect expenditure*.

2.9.3 Where the *TNSP* reports negatives value in Tables 2.10.1 and 2.10.2, the *TNSP* must explain the reason for the negative value in the *basis of preparation*. This requirement does not apply to data reported as a '*Regulatory adjustment*'.

2.10Worksheet 2.12 Input table

Table 2.12.1 - Input Table - Operating Expenditure

~~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.~~

2.10.1 The *TNSP* is to report *operating expenditure* only in this table.

2.10.2 Where the *TNSP* reports a negative value in Table 2.12.1 the *TNSP* must explain the reason for the negative value in the *basis of preparation*.

2.11Worksheet 3.1 Revenue

Table 3.1.2 - Revenue Grouping by Type of Connected Equipment

2.11.1 The *TNSP* must report revenues split in accordance with the categories in the data workbook.

2.11.2 The *TNSP* must report revenues by type of connected equipment. Where revenues cannot be allocated to the specified equipment types, they must be reported as 'Other revenue'. ~~The *TNSP* must also separately report revenues received or deducted as a result of incentive schemes.~~

2.11.3 The *TNSP* must enter '0' into cells that have no effect on the revenues of the *TNSP*.

2.11.4 The *TNSP* must report revenues in accordance with the requirements of, and must reconcile with, the revenues reported in the *Income statement*.

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

2.11.5 The *TNSP* must report the penalties or rewards from all incentive schemes that applied in the reporting year, including ~~applied by previous jurisdictional regulators that are equivalent to the~~ *service target performance incentive scheme (STPIS), efficiency benefit sharing scheme (EBSS)* and *Capital Expenditure Sharing Scheme (CESS)* against the line items for those schemes.

2.11.6 The *TNSP* must add all incentive schemes to Table 3.1.3, and report '0' if not reward or penalty applied to revenues in the reporting year.

2.11.7 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 *TNSP* 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.

2.12 Worksheet 3.2B Provisions

Table 3.2.3 - Provisions

2.12.1 The *TNSP* must report data on ~~total~~ *provisions* in accordance with the requirements of the *Cost Allocation Approach* and the Regulatory Accounting Statements that were in effect for the reporting period.

2.12.2 The *TNSP* must report data for each of its individual *provisions*. A *provision* is an account that records a specific present liability of the *TNSP* to another *entity*. Examples of *provision* accounts include employee entitlements, doubtful debts and uninsured losses.

2.12.3 The *TNSP* must report *provisions* in accordance with the principles and policies applying in the reporting period, and apply the following presentation standards:

(a) if the opening balance has a credit balance and represents a liability associated with the *provision*, it should be reported as a positive number

(b) 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

(c) a movement in *provisions* that increases the liability should be reported as a positive number

(d) a movement in *provisions* that decreases the liability should be reported as a negative number.

2.13 Worksheet 3.3 Assets

Table 3.3.1 - Regulatory Asset Base Values

Table 3.3.2 - Asset Value Roll Forward

2.13.1 Where an opening or closing *asset* value, value for the *inflation addition*, or value for straight line *depreciation* is reported as negative, the *TNSP* must explain the reason for the negative value in the *basis of preparation*.

2.13.2 The *TNSP* must report benchmarking *asset base* values in accordance with the standard approach and the *Assets* (RAB) Financial Reporting Framework set out in sections 2.13.3–2.13.7.

2.13.3 Standard approach

(a) Direct attribution to the AER's economic benchmarking RAB *Asset classes*

- Where RAB *Financial Information* can be directly allocated to the RAB *Assets* (as per the definitions in 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*. For example, financial data

associated with towers can be directly allocated to Overhead Transmission Assets.

(b) Where direct attribution to the economic benchmarking *asset* classes is not possible

- 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 2.13.3

2.13.4 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 2.13.3 (c) and(d)).

- In the event that the sum of the estimated disaggregated *asset* values for the RAB Assets for each year that are formed using sections 2.13.3 (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 2.13.3 (c)and (d).

(c) *TNSP* 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.

- 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 Table 3.3.2 – Asset Value Roll Forward (for the relevant RAB Asset category); unit rate replacement costs applicable to *TNSP* for each of the physical *asset* categories and the weighted average *asset* age relative to the corresponding weighted average service life.

- 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.

- Book values may be used for Easements, other long-life *assets* and other short-life *assets*.

(d) To estimate the depreciated replacement cost for years prior to the estimated depreciated replacement cost developed under section 2.13.3 (c), the depreciated replacement cost estimate developed under section 2.13.3 (c) must be rolled back to 2006 using disaggregated capex data and *depreciation* in accordance with the RAB Framework.

2.13.5 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.

2.13.6 Optional additional approach

(a) Where *TNSP* believes it has sufficient information to provide a consistent RAB disaggregation into the categories in '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, *TNSP* 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 *TNSP* must have the optional approach audited.

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

- 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).
- 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
- 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.

Table 3.3.2A - Asset Value Roll Forward - AusNet Services Group 3 Assets Adjustment

2.13.8 The *TNSP* must only report the data required if:

(a) it operates in the State of Victoria

(b) the AER has approved the inclusion of Group 3 *assets* in the *TNSP's asset base*, as part of a revenue determination

(c) the reporting period coincides with the final year of a regulatory control period.

2.13.9 Where an opening or closing *asset* value is reported as negative, the *TNSP* must explain the reason for the negative value in the *basis of preparation*.

2.13.10 The instructions at 2.13.3 and 2.13.7 apply to Table 3.3.2A – Asset Values Roll Forward – AusNet Services Group 3 Assets Adjustment~~Benchmarking asset base by asset category – Group 3 assets adjustment information~~.

2.13.11 If the *TNSP* reports information in response to Table 3.3.2A – Asset Values Roll Forward – AusNet Services Group 3 Assets Adjustment~~Benchmarking asset base by~~

~~asset category – Group 3 assets adjustment~~, it is not required to report data in response to ~~Benchmarking *asset base* by *asset* category~~Table 3.3.2 – Asset Value Roll Forward.

Table 3.3.4 - Asset Lives

2.13.12 The *TNSP* must report *asset* lives for all *asset* categories.

Asset life estimation method

2.13.13 Where the categories comprise of several *assets*, the *TNSP* 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 = $\sum_{i=1}^{n} \frac{x_{i,j}}{RC_j} . EL_{i,j}$

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) x 50] + [(2/5) x 20] = 38.

Estimated service life of new assets

2.13.14 The *TNSP* must report, in this table, the expected service life of new *assets*. The expected service life of new assets is the period after installation during which the *asset* is expected to be capable of delivering the same effective service as at its installation date.

2.13.15 The expected service life may not align with the asset's financial or tax life.

Estimated residual service life

2.13.16 The *TNSP* 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.

2.14 Worksheet 3.4 Operational data

Table 3.4.1 - Energy Delivery

2.14.1 NULL is a valid response to Table 3.4.1 for AusNet Services with no explanation required in the *basis of preparation*.

2.14.2 The *TNSP* must report 'energy delivered' in a reporting period as the energy metered or estimated at the downstream settlement location rather than the import location to the *TNSP's* network.

2.14.3 The *TNSP* 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 *TNSP* may report energy delivered data for that period on an accrual basis.

Energy delivery by downstream connection type

2.14.4 The *TNSP* must include both imported and exported energy, when reporting energy delivered to 'Other connected transmission networks' (~~EB RIN~~ Reference: TOPED0101).

Note: If the *TNSP* has less than 3 directly connected end users, the publicly available data must combine energy delivered to directly connected end users with energy delivered to *distribution networks*.

Energy delivered to directly connected end users by voltage

~~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~~.

2.14.5 NULL is a valid response where voltage is not applicable to the *TNSP*, the NULL response must be explained in the *basis of preparation*.

2.14.6 *TNSP* should report a '0' value where an end user is connected at the voltage level, but the *TNSP* has not delivered any energy to that user in the reporting period.

Table 3.4.2 – Connection Points

2.14.7 NULL is a valid response to Table 3.4.2 for AusNet Services with no explanation required in the *basis of preparation*.

2.14.8 The *TNSP* must report *connection point* numbers as the average of *connection point* numbers in the reporting period under system normal conditions. The average is

calculated as the average of the number of *connection points* on the first day of the reporting period and on the last day of the reporting period.

2.14.9 NULL is a valid response where voltage is not applicable to the *TNSP*, the NULL response must be explained in the *basis of preparation*.

Table 3.4.3 – System Demand

Table 3.4.3.1 - Annual system maximum demand characteristics – MW measure

Table 3.4.3.2 - Annual system maximum demand characteristics – MVA measure

2.14.10 NULL is a valid response to Table 3.4.3 for AusNet Services with no explanation required in the *basis of preparation*.

2.14.11 Where the *TNSP* has calculated and maintained data for historical Weather Adjusted *Maximum Demand* it must report that data.

2.14.12 The *TNSP* 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.

(a) The *TNSP* must describe the type of embedded generation data it has reported. For example, the *TNSP* 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*.

2.14.13 The *TNSP* must report historical weather corrected *maximum demand* where it has maintained this data.

(a) The *TNSP* must report weather corrected *maximum demand* in accordance with best regulatory practice weather correction methodologies.

(b) The *TNSP* must describe its weather correction process in the *basis of preparation*. The *TNSP* must identify whether the reported weather corrected *maximum demand* figures are based on raw adjusted *maximum demand* or raw unadjusted *maximum demand* or another type of *maximum demand* figure.

2.14.14 NULL is a valid response where voltage is not applicable to the *TNSP*, the NULL response must be explained in the *basis of preparation*.

Table 3.4.3.3 – Power factor

2.14.15 The *TNSP* must report the power factor for each voltage to enable conversion between MVA and MW measures. If both MVA and MW demand for a network are available, then the power factor is the total MW divided by the total MVA. The *TNSP* must report a power factor for each voltage level and for the network as a whole. The average overall power factor conversion (~~EB RIN~~ Reference: TOPSD0301) is the total MW divided by the total MVA.

2.14.16 The *TNSP* must report an approximate average power factor conversion based on best engineering estimates, where either the MW or MVA measure is unavailable.

2.14.17 NULL is a valid response where voltage is not applicable to the *TNSP*, the NULL response must be explained in the *basis of preparation*.

2.15 Worksheet 3.5 Physical assets

Table 3.5.1 - Transmission System Capacities

Table 3.5.1.1 - Overhead Network Length of Circuit at Each Voltage

Table 3.5.1.2 - Underground Cable Circuit Length at Each Voltage

2.15.1 The network *circuit length* is the *circuit length* (measured in kilometres) of lines in service. Lines in service is the total length of lines including interconnectors, backbones and spurs. A double circuit line counts as twice the length. Length must not include vertical components such as sag.

2.15.2 For 'Other overhead voltages' and 'Other underground voltages' the *TNSP* must report the aggregate *circuit length* for all voltages that comprise 'Other'. The *TNSP* must identify the other voltages in its *basis of preparation*.

2.15.3 NULL is a valid response where the 'overhead voltage' or 'underground voltage' is not applicable to the *TNSP*.

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

2.15.4 The *TNSP* must report, for each of the listed voltage classes, estimated typical or weighted average capacities under normal circumstances taking account of limits imposed by thermal or by voltage drop considerations as relevant.

2.15.5 NULL is a valid response where the voltage class is not applicable to the *TNSP*.

2.15.6 This information will be used to calculate an overall MVA x km 'carrying capacity' for each voltage class under normal circumstances. The *TNSP* is required to provide summer *Maximum Demands* for summer peaking assets and winter *Maximum Demands* for winter peaking assets. If the *TNSP's* peak has changed from winter to summer (or vice versa) over the time period, winter ratings should be applied for those years where there was a winter peak and summer ratings for those years where there were summer peaks.

2.15.7 Where circuits travel both overhead and underground and the capacity of the overhead and underground components is not available separately, the *TNSP* may split the known *circuit capacity* by the ratio of its overhead network to its underground network and report estimated values for the overhead capacity and underground capacity components.

Table 3.5.1.5 - Installed transmission system transformer capacity

2.15.8 The *TNSP* must report transformer capacity for the entire transmission system. For the purposes of these measures the transmission system includes transformers, overhead and underground lines and cables in service that serve a transmission function. The transformer capacities must be reported inclusive of Cold Spare Capacity.

2.15.9 For each level, report the summation of normal assigned continuous capacity or rating (with forced cooling or other capacity improving factors included if relevant) including the capacity of tertiary windings as relevant. If available, the *TNSP* must report the assigned rating as determined from results of temperature rise calculations from testing or otherwise, the nameplate rating. Do not include step-up transformers at generation connection location.

Table 3.5.1.6 - Cold spare capacity

2.15.10 The *TNSP* must report transformer capacity for the entire transmission system. For the purposes of these measures the transmission system includes transformers, overhead and underground lines and cables in service that serve a transmission function.

2.16 Worksheet 3.6 Quality of service data

Table 3.6.1 - Service Component

2.16.1 The *TNSP* must report service performance outcomes for all parameters that apply to the *TNSP* in the calendar year immediately preceding the reporting period, as specified in a revenue determination made by the AER.

2.16.2 This data requirement adopts the definitions specified in the *service target performance incentive scheme (STPIS)* that applies to the *TNSP* in the calendar year immediately preceding the reporting period.

2.16.3 The *TNSP* must report unrounded data.

Table 3.6.2 – Market Impact Component

2.16.4 The *TNSP* must report service performance outcomes for the market impact component of the *STPIS* that applies to the *TNSP* in the calendar year immediately preceding the reporting period

~~Table 3.6.3 – System Losses~~

~~The *TNSP* must report system losses calculated as:~~

~~((Electricity inflows-electricity outflows)×100)/(electricity inflows)~~

~~where:~~

~~Electricity inflows is the total electricity inflow into *TNSP*'s transmission network including from generation, other connected *TNSPs* at the connection point, and connected DNSPs as measured by revenue meters.~~

~~Electricity outflows is the total electricity outflow into the networks of connected distribution network service providers, other transmission networks and *directly connected end-users* as measured by revenue meters~~.

Table 3.6.4 Energy Not Supplied

2.16.5 The *TNSP* must report 'energy not supplied' where it matches the MWh of unsupplied energy used to calculate Service Parameter 2 – Loss of supply event frequency under the transmission *STPIS* for the reporting period. To avoid doubt, we request the unsupplied energy for all applicable outages after exclusions, not just those that exceed the x or y thresholds. If there are certain exceptions such as the momentary faults (supply restored within 3 minutes) where the data is not collected, then energy not supplied should be reported without these exceptions and this should be noted in the *basis of preparation*.

2.16.6 The *TNSP* must report 'energy not supplied' on a calendar year basis to align with *STPIS service component* reporting requirements.

2.17 Worksheet 3.7 Operating environment factors

Table 3.7.1 – Terrain Factors

2.17.1 Number of vegetation maintenance spans: Where the *TNSP* records poles rather than spans, the number of vegetation maintenance spans is the number of poles less one.

2.17.2 The *TNSP* may calculate the 'average frequency of cutting cycle' as a simple average of all cutting cycles.

2.17.3 The bushfire risk variable is the number of vegetation 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:

- The *TNSP's* jurisdictional fire authority
- Local councils
- Insurance companies
- The *TNSP's* consultants
- Local fire experts

Table 3.7.2 - Network Characteristics

2.17.4 NULL is a valid response to Table 3.7.2 for AusNet Services with no explanation required in the *basis of preparation*.

2.17.5 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.

Table 3.7.3 - Service Area Factors

2.17.6 Data in table 3.7.3 is calculated information. There are no data inputs for this table.

2.18 Worksheet 5.2 Asset Age Profile

Table 5.2.1 - Asset Age Profile

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

2.18.2 The *TNSP* must report assets in commission by year of commissioning, as per the requirements of table 5.2.1. The *TNSP* must report data ~~on *asset* quantities~~ by the prescribed *asset class* disaggregated into the prescribed *asset* sub-categories.

2.18.3 The *TNSP* must report *assets* in commission by year of commissioning for all years in table 5.2.1. *Assets* installed prior to the final year specified in table 5.2.1 do not need to be reported.

2.18.4 *Asset* sub-categories listed in 'Other' *asset class* are linked to table 2.2.1 and may not be amended in table 5.2.1. The *TNSP* must include all relevant *Asset* sub-categories for the table 5.2.1 in table 2.2.1.~~Where the *TNSP* considers the prescribed asset classes do not account for an asset on the *TNSP*'s network, the *TNSP* must report the asset in the 'Other by business specified categories' and must report an appropriate description for that asset.~~

2.18.5 For each row descriptor added in the 'Other' *asset class*, in Table 2.2.1 the *TNSP* must report corresponding *assets* in commission by year of commissioning, as per the requirements of table 5.2.1.

2.18.6 For each row descriptor in the 'Other' *asset class* in Table 5.2.1 the *TNSP* must specify the corresponding unit of measure for the defined *asset*. Standard units of measure include 'number of assets' and 'kms'.

2.18.7 Where the *TNSP* considers the prescribed *asset class* sub-categories do not account for an *asset* on the *TNSP's* network, the *TNSP* must report the *asset* in the row "other" under the appropriate prescribed *asset class*. The *TNSP* must describe the *assets* reported as "other" for each *asset class* in the *basis of preparation*, and identify any *assets* in commission that are not included in table 2.2.1.

~~For each row descriptor added in the 'Other by business specified categories', the *TNSP* must report corresponding operational outputs and capital expenditure, as per the requirements in Data workbook 02 – Operational outputs and 07 – Capital expenditure~~

2.19 Worksheet 5.3 Maximum Demand at Network level

Table 5.3.1 - Raw Coincident MD at Network Level (summed at transmission connection point)

Annual System maximum demand characteristics

~~Where the *TNSP* has calculated and maintained data for historical Weather Adjusted Maximum Demand it must report that data.~~

2.19.1 The *TNSP* 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.

(a) The *TNSP* must describe the type of embedded generation data it has reported. For example, the *TNSP* 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*.

~~The *TNSP* must report historical weather corrected maximum demand where it has maintained this data.~~

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

~~(c) The *TNSP* must describe its weather correction process in the basis of preparation. The *TNSP* must identify whether the reported weather corrected maximum demand figures are based on raw adjusted maximum demand or raw unadjusted maximum demand or another type of maximum demand figure.~~

Maximum demand characteristics

2.19.2 For the 'Winter/Summer peaking' line item, the *TNSP* must identify the season in which the raw *maximum demand* occurred by entering 'Winter' or 'Summer' as appropriate.

2.19.3 Where the seasonality of the *TNSP's maximum demand* (MD) does not correspond with the form of its reporting periods, the *TNSP* must explain its basis for reporting MD in its *basis of preparation*. For example, if the *TNSP* forecasts expenditure on a financial year basis but forecasts MD on a calendar year basis because MD occurs in winter, the *TNSP* 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.

2.20 Worksheet 5.4 Maximum Demand and utilisation at spatial level and ALTERNATE 5.4 Maximum Demand and utilisation at spatial level

ALTERNATE Table 5.4.1 - Non-Coincident & Coincident Maximum Demand

2.20.1 The *TNSP* may meet its reporting obligations for table 5.4.1 by using the alternate table structure set out in worksheet ALTERNATE 5.4 Maximum Demand and utilisation at

spatial level. All instructions for table 5.4.1 Non-coincident & coincident maximum demand apply, irrespective of which table structure is used to report the required information.

Table 5.4.1 Non-Coincident & Coincident Maximum Demand

2.20.2 NULL is a valid response to Table 5.4.1 for AusNet Services with no explanation required in the *basis of preparation*.

2.20.3 The *TNSP* must report *maximum demand* data for all network segments

(a) The *TNSP* must report data for each *connection point* separately and must identify in the *basis of preparation* instances where it has decommissioned *connection points*.

2.20.4 The *TNSP* must report the normal cyclic rating for all *connection points*.

(a) The *TNSP* must report the seasonal rating that corresponds to the time of the raw adjusted *maximum demand*. For example, the *TNSP* must report the summer normal cyclic rating of the *connection point* if the raw adjusted *maximum demand* for that *connection point* occurred in summer.

(b) Where the *TNSP* does not keep and maintain rating information (for example, where the *TNSP* does not own the *assets* to which such ratings apply), it may estimate this information or report a NULL response

2.20.5 Where *maximum demand* in MVA and *maximum demand* in MW occurred at different times, the *TNSP* must report *maximum demand* figures for both measures at the time *maximum demand* in MW occurred. In such instances, the *TNSP* must identify in the *basis of preparation* the date the *maximum demand* in MVA occurred.

2.20.6 If either the MW or MVA measure is unavailable, the *TNSP* must approximate the power factor conversion based on best engineering estimates.

2.20.7 If the *TNSP* cannot use raw unadjusted *maximum demand* as the basis for reporting coincident and non-coincident *maximum demand* by *connection point*, it must describe the methods it employs to calculate the reported data in the *basis of preparation*.

2.20.8 The *TNSP* 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 *TNSP* must allocate embedded generation data to the appropriate *connection point* under system normal conditions (consistent with the definition of raw adjusted *maximum demand*).

(b) The *TNSP* must describe the type of embedded generation data it has reported in the *basis of preparation*. For example, the *TNSP* 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.

2.20.9 If the *TNSP* has calculated and maintained historical weather corrected *maximum demand* data it must report that data.

(a) The *TNSP* must describe its weather correction process in the *basis of preparation*. The *TNSP* 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 *TNSP* must report weather corrected *maximum demand* in accordance with best regulatory practice weather correction methodologies.

2.20.10 System coincident data is the demand at that particular point on the network at the time of system (or network) peak.

2.20.11 The *TNSP* must report Non coincident *maximum demand* data for each *connection point* in each year. Such data may not necessarily coincide with demand at the time of system peak.

2.20.12 Where the *TNSP* does not record and/or maintain spatial *maximum demand* coincident to the system *maximum demand*, the *TNSP* must report spatial *maximum demand* coincident to a higher network segment. The *TNSP* must identify in the *basis of preparation* the higher network segment to which the lower network segment is coincident to. For example, if the *TNSP* does not maintain *maximum demand* data for zone substations coincident to the system *maximum demand*, the *TNSP* may report *maximum demand* data coincident to the *connection point*. In this example, the *TNSP* would identify the relevant *connection point* in the *basis of preparation*

2.20.13 Where the *TNSP* reports a negative value in Table 5.4.1 the *TNSP* must explain the reason for the negative value in the *basis of preparation*.

2.21 Worksheet 7.5 Large Projects

Table 7.5.1 - Large Project Expenditure

2.21.1 A *TNSP* must report operating and *capital expenditure* incurred in the reporting year for all *Large Projects*. A *Large Project* is defined as any project that has commenced, where the expected expenditure on the project exceeds a threshold value.

2.21.2 For *TNSP* 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.

2.21.3 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.

2.21.4 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.

2.21.5 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.

2.21.6 The *TNSP* must report operating expenditure and *capital expenditure* for all *Large Projects*, as incurred in all reporting periods covering the life of the project.

2.21.7 The *TNSP* must only report the actual expenditure incurred in the reporting year in Table 7.5.1.

2.21.8 The *TNSP* is not required to report ongoing costs after the project is commissioned in table 7.5.1.

2.21.9 Table 7.5.1 requires both *Large Project* operating and *capital expenditure* by *direct* and *indirect expenditure*. *TNSPs* must report *overheads* expenditure in columns with headings marked '*indirect expenditure*'.

2.22 Worksheet 7.6 Price Reduction

Table 7.6.1 - Price Reduction/Recovery

2.22.1 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 workbook*. There are no further instructions.

2.23 Worksheet 7.7 Related Party Transactions

Table 7.7.1 – Related Party Transactions

Payments from related parties / Payments to related parties

2.23.1 The *TNSP* must report information relating to any material *related party transactions* attributed to, or allocated between, categories of transmission services provided by the *TNSP*.

2.23.2 The data requirement relates to aggregate payments to or from related parties, in relation to a specified transaction.

2.23.3 The *TNSP* must report 'type of service' as one of the following options

(a) Prescribed

(b) Negotiated

(c) Unregulated

2.23.4 Where possible, the *TNSP* should report information (related parties, description of transaction and procurement process) consistent with prior years.

2.24 Worksheet 7.9 Market Impact Component

Table 7.9.4 – Market Impact Component

2.24.1 This data requirement adopts the definitions specified in the *STPIS* that applies to the *TNSP* in the calendar year immediately preceding the end of the reporting period. (For example, if the reporting period ends on 30 June 2025, the data required is for the calendar year 2024.)

2.24.2 The *TNSP* must report unrounded data.

2.24.3 NULL is valid where the scheme does not apply to *TNSP* with no explanation required in the *basis of preparation*.

2.25 Worksheet 8.5 Operating Expenditure

Table 8.5.1 - Operating Expenditure - Audited Statutory Accounts

2.25.1 The *TNSP* must identify any expenditure category where the expense is more than five per cent of the total operating expenditure for regulated *prescribed transmission services*. The *TNSP* must identify debt raising cost as an expenditure category, regardless of the expenditure amount.

2.25.2 The reported sum of the individual operating expenditure categories must reconcile with the total operating expenditure included in the *Audited ~~financial statements~~statutory accounts* of the *TNSP*.

2.25.3 Where the *TNSP* reports a negative value in Table 8.5.1 the *TNSP* must explain the reason for the negative value in the *basis of preparation*.

Table 8.5.2 - Operating Expenditure - Regulatory Accounts

2.25.4 The *TNSP* must report all operating expenditure against all operating expenditure categories reported for the *Audited Statutory accounts*.

2.25.5 The TNSP must explain the regulatory adjustments in the basis of preparation, including a reconciliation with the Audited ~~financial statements~~statutory accounts of the TNSP.

2.25.6 Where the *TNSP* reports a negative value in Table 8.5.2 the *TNSP* must explain the reason for the negative value in the *basis of preparation*. This requirement does not apply to '*Regulatory adjustments*'.

2.26 Worksheet 8.6 Indicative Asset Base Roll Forward

Table 8.6.1 - Indicative Asset Base as Incurred

Table 8.6.2 - Indicative Asset Base as Commissioned

2.26.1 The *TNSP* must report the required data in accordance with the AER's Roll Forward Model, and the definitions ~~in Data workbook 08 - Asset base values~~the AER Networks Glossary.

2.26.2 The *TNSP* 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

i. its final determination for the regulatory period (using the *Post Tax revenue Model*)

ii. Its most recent post-tax revenue model 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.

2.26.3 The *TNSP* must report the *inflation addition* consistent with the inflation requirement as per the annual revenue adjustment process set out in the final determination.

2.26.4 The *TNSP* must report the *forecast straight-line depreciation* based on the forecast real straight-line *depreciation* determined in the most recent post -tax revenue model issued by the AER after the final determination, but converted to nominal terms.

2.26.5 The *TNSP* must report the *gross capex* and *disposals* consistent with expenditures reported in worksheet 2.4 – Capex by asset class, or the *income statements* for *prescribed transmission services - Regulatory Accounts*.

2.26.6 The *TNSP* must report the '*capex timing adjustment*' consistent with the 'half year WACC adjustment' described in the RFM, using the WACC value determined in the most recent *post -tax revenue model* issued by the AER as part of or after the final determination~~latest Return on debt annual update PTRM published by the AER~~.

2.27 Worksheet 8.7 Profitability tax data

Table 8.7.1 - Profitability tax data

Ownership structure

2.27.1 The *TNSP* must report their 'Ownership structure' as being 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*.

2.27.2 If the *TNSP* is a flow-through *entity* in which a NTER *entity* or a government *entity* not reporting under the NTER holds an interest in the *TNSP's assets*, the *TNSP* should identify as a flow-through *entity*.

Note: If the ownership structure of the *TNSP* has changed during the reporting period (due to a privatisation, acquisition or restructure), the *TNSP* must identify the structure which was applicable for the majority of the reporting period. The *TNSP* must note the change of ownership structure in its *basis of preparation*.

2.27.3 If the *TNSP's* ownership structure is a flow-through *entity* for the reporting period, the *TNSP* must calculate a blended tax rate.

Note: To determine the appropriate tax rate for a *TNSP* 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 *TNSP's* profits. The blended tax rate calculation must not include any foreign taxes which may apply to distributions received by the *TNSP's* investors (e.g. dividends, return on tax equity instruments, partnership distributions and trust distributions).

2.27.4 The *TNSP* must report the *TNSP's* tax rate as determined by the *TNSP'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 8.2.7(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 *TNSP's assets* – the blended tax rate calculated in accordance with section 8.2.7.

Tax related information

2.27.5 The *TNSP* must report the tax *depreciation* of the *TNSP'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 *TNSP's* TAB; or

(b) where the AER has not made a final decision in relation to the historical tax *depreciation* of the *TNSP's* TAB:

i. any historical *depreciation* of the *TNSP'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 *TNSP's* TAB; or if not available

iii. any historical *depreciation* of the *TNSP'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 *TNSP'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

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

2.27.7 Where the *TNSP* 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.

2.27.8 The *TNSP* must report the total taxable *revenue* and/or income for customer contributions and/or *gifted assets*.

2.27.9 The *TNSP* must report the permanent differences due to disallowed interest expenditure – these are self-assessed. This is interest expenditure, which is non-deductible for tax purposes pursuant to the Income Tax Assessment Act 1997.

2.27.10 The *TNSP* must report the permanent differences due to *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)

2.27.11 The *TNSP* must report the interest bearing liabilities held by the *TNSP* at the beginning of the reporting period to fund the operation of, and investment into, its core regulated services;

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

2.27.13 The *TNSP* must report the interest expense paid to a *related party* of the *TNSP*.

2.27.14 NULL is a valid response in Table 8.7.1; Any NULL response must be explained in the *basis of preparation*.

Table 8.7.2 - Profitability Measures

2.27.15 The *TNSP* must report the balance, as at the end of the reporting period, of the interest-bearing liabilities held by the *TNSP* to fund the operation of, and investment into, its core regulated services.

2.27.16 For each reporting period, the *TNSP* must report the tax *depreciation* of its tax *asset base*. This must reconcile with:

(a) the applicable final decision that the AER has made in relation to the historical tax *depreciation* of the *TNSP's* tax *asset base*; or

(b) for any reporting period where the AER has not made a final decision in relation to the historical tax *depreciation* of the *TNSP's* tax *asset base*:

i. any historical *depreciation* of the *TNSP's* tax *asset base* provided by the *TNSP* 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 *TNSP's* tax *asset base*; or if not available

iii. any historical *depreciation* of the *TNSP's* tax *asset base* provided by the *TNSP* in an initial regulatory proposal for a regulatory determination; or if not available

iv. an estimate of the *TNSP's* actual a tax *asset base depreciation* based on a tax *asset base* from the most recent applicable final decision *PTRM* updated for actual *capital expenditure*.

2.27.17 NULL is a valid response in Table 8.7.2; any NULL response must be explained in the *basis of preparation*.

2.28 Worksheet 8.8 Revenue Requirements

2.28.1 Reporting throughout '8.8 Revenue Requirements' must be reported per the item's effect on transmission prices. For example, if the item to be reported reduces prices, then it should be reported as a negative value. If it increases prices, then it should be reported as a positive value.

Table 8.8.1 – Estimated Revenue Requirements for Reporting Period (TNSP)

Adjusted MAR (excluding concessional finance benefits)

2.28.2 The *TNSP* must report the maximum allowed revenue (MAR) and all *adjustments* (i.e., per NER cl. 6A.22.1(a)) that modify its *revenue* requirements for the reporting period. These amounts will match the information used to set prices in the reporting period.

2.28.3 Where a row is not applicable to the *TNSP*, the *TNSP* must leave the response NULL and explain this in the *basis of preparation*.

2.28.4 The *TNSP* must include, in its basis of preparation, a breakdown and explanation of all costs included in the 'Any other adjustments allowed under NER 6A.3.2' and 'Other MAR adjustments' rows.

2.28.5 For the 'Any other adjustments allowed under NER 6A.3.2' row, this may include annual *adjustments* to other NER cl. 6A.3.2 amounts (e.g., DMIAM, any *capex* re-opener etc.) that have not already been incorporated into the MAR in the 'Maximum allowed revenue' row.

2.28.6 For the 'Other MAR adjustments' row, this may include any other adjustment that was made to the MAR during price setting that is not captured under NER cl. 6A.3.2, such as any deliberate under recoveries. If the deliberate under-recovery was applied to a specific category of *prescribed transmission service*, then this should be reported in the 'Other ASRR adjustments (per NER cl. 6A.23.3)' row in the 'Revenue from prescribed services' sub-table.

2.28.7 The 'Adjusted MAR (excluding concessional finance benefits)' sub-table excludes *adjustments* to the MAR derived from concessional finance benefits, as these amounts should be reported in the 'Adjusted MAR (including concessional finance benefits)' sub-table.

Adjusted MAR (including concessional finance benefits)

2.28.8 The *TNSP* must report any *adjustments* to the MAR from concessional finance agreements. These are any *adjustments* that have been derived in accordance with NER cl. 6A.3.3(b)(3)(ii) or (iii) and should not include *adjustments* that have already been made to the *Regulatory Asset Base* (RAB).

2.28.9 Where the *TNSP* does not have a concessional finance agreement in place, this table must be left NULL.

Aggregate annual revenue requirement (AARR)

2.28.10 The *TNSP* must report any *adjustments* to the Adjusted MAR that were made in accordance with NER cl. 6A.22.1(b) to derive the AARR.

2.28.11 Where a row is not applicable to the *TNSP*, the *TNSP* must leave the response NULL and explain this in the *basis of preparation*.

Table 8.8.2 – Estimated Revenue Requirements for Reporting Period (Regional)

Total Regional AARR

2.28.12 *TNSPs* that are the Coordinating Network Service Provider (CNSP) for a region must complete this table. The CNSP must report the AARRs used to derive the total regional AARR (i.e., determined in accordance with NER cl. 6A.22.5). To avoid doubt, these requirements apply to all CNSPs in the NEM (regardless of whether it is a CNSP specified in any interconnector cost allocation agreement).

2.28.13 The CNSP must report its AARR in the row 'CNSP's AARR' which should equal the value in the 'Aggregate Annual Revenue Requirement' sub-table directly above. For CNSPs who are the only *TNSP* in a region, the total regional AARR will equal their AARR.

2.28.14 Where there are multiple *TNSPs* in a region, the CNSP must report under the 'Baseline revenue allocation and *adjustments* from *TNSPs*/Other' heading by separately identifying each *TNSPs*' baseline AARR.

2.28.15 Where there are interconnectors, the CNSP must only report on the proportion of the AARR that has been allocated to its region. If there is an *interconnector cost allocation agreement* in place, then the CNSP will report (as separate line items in the table and labelled accordingly) both the interconnector's regional baseline AARR allocation and the relevant interconnector transfer amount. If the interconnector transfer amount reduces prices in the region, then it should be reported as a negative value. If it increases prices, then it should be reported as a positive value. These instructions are consistent with the AER's final decision on amendments to the Pricing Methodology Guidelines (July 2025), 'Transmission pricing methodology guidelines and information collection: Providing flexibility in the allocation of interconnector costs'.

Revenue from prescribed services (total regional)

2.28.16 *TNSPs* that are the Coordinating Network Service Provider (CNSP) for a region must complete this table.

2.28.17 To determine the summed total 'Revenue from prescribed services (including ASRR adjustments)' the CNSP must report ASRR amounts excluding ASRR *adjustments* against each category of prescribed service, as well as the *adjustments* that were made to these services per NER cl. 6A.23.3. Reporting ASRR amounts excluding *adjustments* (as set out in the top part of the sub-table) avoids any double counting when calculating the summed total, which should equal the final total adjusted *revenue* amount that was reflected in regulated transmission prices for the reporting period.

2.28.18 ASRR amounts excluding ASRR *adjustments* are the prescribed transmission service category amounts after the application of NER cl. 6A.23.2 and 6A.23.3(a) but before the application of clause 6A.23.3(b). That is, after the allocation of the AARR to prescribed transmission service categories and after the prescribed TUOS services have been allocated to the locational and non-locational components, but before the further *adjustments* to ASRR amounts (e.g., for MLEC or settlement residues). For this reason, in the instances where the CNSP sets the charges for all categories of ASRR, the summed total of ASRR amounts (excluding ASRR adjustments) should equal the total regional AARR (per NER cl. 6A.23.2(c) & (c1)). All *revenues* reported in this table must therefore be for the CNSP's entire region, for example, inclusive of the CNSP's and any other *TNSPs*' *revenue* recoveries which were used during price setting.

2.28.19 As a reminder, ASRR adjustments (as set out in the bottom part of the sub-table) must be reported per their effect on transmission prices. For example, if the *adjustment* reduces prices, then it should be reported as a negative value. If it increases prices, then it should be reported as a positive value.

2.28.20 For 'Other ASRR adjustments (per NER cl. 6A.23.3)', the CNSP must report an aggregated amount for all other *adjustments* that have been made to ASRR amounts (i.e., *adjustments* made in accordance with NER cl. 6A.23.3) and which have not been reported elsewhere in the table. The CNSP must include in its *basis of preparation* a breakdown and explanation of all costs included in this line-item.

Revenue from prescribed services (by business; including ASRR adjustments)

2.28.21 TNSPs that are the Coordinating Network Service Provider (CNSP) for a region must complete this table.

2.28.22 The Co-ordinating Network Service Provider (CNSP) must report each share of the revenue from prescribed services (including ASRR adjustments) that was estimated to be recovered from customers for each network (business) in the region. The summed total 'Revenue from prescribed services (by business; including ASRR adjustments' must equal the summed total 'Revenue from prescribed services (total regional; including ASRR adjustments)' from the 'Revenue from prescribed services (total regional)' sub-table.

2.28.23 For example, if the CNSP recovers revenue for itself and on behalf of an *interconnector*, it will report its share of the revenue in 'CNSP's revenue from prescribed services (including ASRR adjustments)' and the interconnectors' share (labelled accordingly) under 'Revenue from prescribed services (including ASRR adjustments) to be recovered for or by *TNSPs / Interconnectors'*. If the CNSP recovers revenue for itself but not on behalf of other TNSPs in the region, then the CNSP would still report its share of the revenue in 'CNSP's revenue from prescribed services (including ASRR adjustments)' and then each share that was recovered by other TNSPs (disaggregated and labelled accordingly) under 'Revenue from prescribed services (including ASRR adjustments) to be recovered for or by TNSPs / *Interconnectors*'.

Table 8.8.2B – Estimated Revenue Requirements for Reporting Period (non CNSP)

Revenue from prescribed services

2.28.24 TNSPs that are not a CNSP must complete table 8.8.2B.

2.28.25 Where a row is not applicable to the TNSP, the TNSP must leave the response NULL and explain this in the basis of preparation.

2.28.26 To determine the total 'Revenue from prescribed services (including ASRR adjustments)' the TNSP must report ASRR amounts excluding ASRR adjustments against each category of prescribed service, as well as the adjustments that were made to these services per NER cl. 6A.23.3.

2.28.27 ASRR amounts excluding ASRR adjustments are the prescribed transmission service category amounts after the application of NER cl. 6A.23.2 and 6A.23.3(a) but before the application of clause 6A.23.3(b). That is, after the allocation of the AARR to prescribed transmission service categories and after the prescribed TUOS services

have been allocated to the locational and non-locational components, but before the further adjustments to ASRR amounts (e.g., for MLEC or settlement residues).

2.28.28 ASRR adjustments must be reported per their effect on transmission prices. For example, if the adjustment reduces prices, then it should be reported as a negative value. If it increases prices, then it should be reported as a positive value.

2.28.29 For 'Other ASRR adjustments (per NER cl. 6A.23.3)', the TNSP must report an aggregated amount for all other adjustments that have been made to ASRR amounts (i.e., adjustments made in accordance with NER cl. 6A.23.3) and which have not been reported elsewhere in the table. The TNSP must include in its basis of preparation a description of all revenues included in this line-item.

Table 8.8.3 – Actual Revenue Recovered for Reporting Period (TNSP)

Actual Revenue recovered for reporting period

2.28.30 The *TNSP* must report the *revenue* recovered for the ~~it has received by service classification for the~~ reporting period ~~year.~~by service classification (e.g. prescribed entry services, prescribed exit services etc.). The *TNSP* must include, in the *basis of preparation*, a breakdown and explanation of all costs included in the 'Revenue from other sources' row.

2.28.31 Where a *revenue* category is not applicable to the *TNSP*, the *TNSP* must leave the response NULL and explain this in the *basis of preparation*.

2.28.32 For the avoidance of doubt, CNSPs must report the prescribed service revenue that was recovered for their own business (network). We note in some instances that this may not represent the actual revenue recovered for the entire region.

Revenue unders / overs for reporting period

2.28.33 The *TNSP* must report the opening balance and transactions relating to *revenue* over and under recoveries.

2.28.34 '(Under)/Over collection for reporting period' should reflect the aggregate under/over recovery for the reporting period in accordance with clause 6A.23.3(f). That is, how the total estimated revenue for all allowed revenues and other costs (i.e., settlements and MLEC) compared with the actual revenue recovered against these accounts. For example, for CNSPs this may equal 'Actual revenue recovered for reporting period' (Table 8.8.3) minus 'CNSP's revenue from prescribed services (including ASRR adjustments)' (Table 8.8.2). For TNSPs that provide their AARR to a CNSP, this may equal 'Actual revenue recovered for reporting period' (Table 8.8.3) minus 'Adjusted MAR (including concessional finance benefits)' (Table 8.8.1) (plus any additional adjustments that were included in estimated revenues, e.g., system security costs). All TNSPs (including CNSPs) must provide an explanation and reasoning in the Basis of Preparation for the method adopted to determine this value.

2.28.35 The *TNSP* may provide additional disclosures if required to explain the changes in the *revenue* over and under balance in each reporting period.

Revenue reconciliation (t-2)

2.28.36 The *TNSP* must report information reconciling its allowed *revenues* to its out-turn *revenue* recoveries in the reporting period ending two years (t-2) prior to the current reporting period. For example, if the reporting period is for the year ending 30 June 2027, the *TNSP* must reconcile its *revenue* allowance and recoveries for the year ending 30 June 2025.

2.28.37 The *TNSP* must identify the dollar terms used to reconcile its *revenue* allowance and recoveries for the reporting period (t-2)

2.28.38 The *TNSP* must explain the conversion factors used to derive the dollar terms in its *basis of preparation*.

2.28.39 Methodologies to determine this amount should be similar to the '(Under)/Over collection for reporting period' (see instruction above), although applied to year t-2 actuals. In this instance, '*Adjusted allowed revenue* (year t-2)' is the aggregate *revenue* recovery estimate for year t-2, inclusive of all *adjustments* relevant to the *TNSP*/CNSP. 'Revenue earned (year t-2)' is the corresponding actual *revenue* that was recovered against these estimates for year t-2. The *TNSP* must provide an explanation and reasoning in the *basis of preparation* for the methods adopted to determine the values in this table.

2.28.40 The *TNSP* may provide additional disclosures to support its revenue reconciliation (t-2). Additional disclosures must be included in the scope of the audit or review engagement for the information in table 8.8.2 or table 8.8.2B.

2.29 Worksheet 9.1 Income Statement – Audited Statutory Accounts

Table 9.1.1 - Income Statement - Audited Statutory Accounts

2.29.1 The data requirements are set out in ~~Data workbook 09 – Revenue and financial statements,~~the *data submission workbook* with additional context provided by the general instructions in this document.

2.29.2 The *TNSP* must disaggregate Other Revenue where the *revenue* represents greater than 5 per cent of the total *revenue* reported for *Prescribed transmission services*.

2.29.3 The *TNSP* must disaggregate Other expenditure where the expenditure is greater than 5 per cent of the total expenditure reported for *Prescribed transmission services*.

2.30 Worksheet 9.2 Income Statement – Regulatory Accounts

Table 9.2.1 - Income Statement - Regulatory Accounts

2.30.1 The data requirements are set out in ~~Data workbook 09 – Revenue and financial statements,~~the *data submission workbook* with additional context provided by the general instructions in this document.

2.30.2 The *TNSP* must disaggregate 'Other Revenue' using the same categories as reported ~~under Audited statutory accounts~~in Table 9.1.1.

2.30.3 The *TNSP* must disaggregate 'Other expenditure' using the same categories as reported ~~under Audited statutory accounts~~in Table 9.1.1.

2.31 Worksheet NSP additional information

2.31.1 This worksheet is provided to enable the *TNSP* to provide explanatory material, or alternative presentations of data in support of its submission.

2.31.2 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.

2.31.3 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.