Australian Government

AUSTRALIAN ENERGY REGULATOR

Annual Information Notice 2026-28 – Power and Water Corporation

Appendix A – instructions

June 2026

© Commonwealth of Australia 2026

This work is copyright. In addition to any use permitted under the *Copyright Act 1968* all material contained within this work is provided under a Creative Commons Attributions 4.0 International licence with the exception of:

- the Commonwealth Coat of Arms
- the AER logo
- any illustration diagram, photograph or graphic over which the AER does not hold copyright but which may be part of or contained within this publication.

The details of the relevant licence conditions are available on the Creative Commons website as is the full legal code for the CC BY 4.0 licence.

Important notice

The information in this publication is for general guidance only. It does not constitute legal or other professional advice. You should seek legal advice or other professional advice in relation to your particular circumstances.

The AER has made every reasonable effort to provide current and accurate information, but it does not warrant or make any guarantees about the accuracy, currency or completeness of information in this publication.

Parties who wish to re-publish or otherwise use the information in this publication should check the information for currency and accuracy prior to publication.

At the AER, we use artificial intelligence (AI) to enhance our internal productivity and data analysis. Our AI tools do not make decisions or take action on our behalf. We maintain high standards of security measures to safeguard personal information. The AER remains fully responsible for all work and oversight, including checking the quality of any AI outputs. We ensure our AI use complies with all legal and regulatory requirements. To learn more, see the ACCC/AER AI transparency statement. If you have any questions about this statement or would like further information on our use of AI, please contact us.

Inquiries about this publication should be addressed to:

Australian Energy Regulator
GPO Box 3131
Canberra ACT 2601
Email: aerinquiry@aer.gov.au
Tel: 1300 585 165

AER reference: AER25010870

Contents

1 General instructions

1.1 Data requirements

1.1.1 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*.

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

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

1.1.4 *Power and Water Corporation* must identify and explain each NULL response in its *basis of preparation,* unless the instructions relevant to the specific data requirement state this is not required.

1.1.5 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 *Power and Water Corporation* in the *reporting period*, it must report '0'.

1.2 General

1.2.1 *Power and Water Corporation* 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 *Power and Water Corporation* 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 *Power and Water Corporation*;

(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 *Notice;*

(f) is presented in an understandable manner, without sacrificing relevance or reliability; and

(g) states fairly the financial performance of *Power and Water Corporation*.

1.3 Cost allocation

1.3.1 *Power and Water Corporation* must allocate all costs that relate to or are incurred in the provision of *distribution services* in the *audited statutory accounts*, to *Power and Water Corporation* in accordance with section 1.3.3.

1.3.2 All costs allocated to *Power and Water Corporation* for the provision of *distribution services* must in turn be allocated in accordance with section 1.3.3 to:

(a) a *standard control service*;

(b) an *alternative control service*;

(c) a *negotiated service*; or

(d) an unclassified or *unregulated service*.

1.3.3 A cost allocated to *Power and Water Corporation* that is:

(a) *directly attributable* to *Power and Water Corporation*, must be allocated to *Power and Water Corporation*;

(b) not *directly attributable* to *Power and Water Corporation* must be allocated to *Power and Water Corporation* on a *causation basis*, using an appropriate allocator, determined in accordance with section 4.5 of the *Notice*, unless the item is not *material*;

(c) *directly attributable* to *Power and Water Corporation* but not *directly attributable* to a *standard control service*, an *alternative control service*, a *negotiated service* or an unclassified or *unregulated service*, must be allocated across *distribution services* in accordance with the approved *cost allocation method*;

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

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

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

1.4 Customer and government contributions

1.4.1 *Power and Water Corporation* must not carry forward into the *asset base, capital contributions* treated as revenues in *audited statutory accounts* and included in the value of *assets*.

1.4.2 *Power and Water Corporation* must report *capital contributions* in accordance with the method approved in its current *distribution determination*.

1.5 Asset base

1.5.1 *Power and Water Corporation* must not revalue *assets* or adjust asset values for impairment unless expressly permitted in writing or required by the *AER*.

1.5.2 *Power and Water Corporation* must report revaluations or adjustments for impairment made in the *audited statutory accounts* in the 'regulatory adjustments' column in Table 8.1.1.

1.5.3 *Power and Water Corporation* must report *capital expenditure* against an asset class and not under a work in progress heading.

1.5.4 *Power and Water Corporation* must not report *financial information* that includes goodwill or related impairments.

1.6 Regulatory accounting principles and policies

1.6.1 The regulatory accounting principles and policies applied by *Power and Water Corporation* 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 *Notice*, *Power and Water Corporation* must report *capital expenditure* and associated data (such as asset volumes in the *data submission workbook*) against the *reporting period* on an as-incurred basis.

1.7 Capital expenditure

1.7.1 *Power and Water Corporation* must report *capital expenditure* on an as-incurred basis.

1.7.2 *Power and Water Corporation* must provide in its *basis of preparation* a reconciliation of the total *capital expenditure* reported in Worksheet 8.2 Capital expenditure with *capital expenditure* reported in Worksheet 8.6 Indicative asset base roll forward.

1.8 Data submission workbook

1.8.1 There is one *data submission workbook* for *Power and Water Corporation*

- Annual Information Notice [Reporting year] – Power and Water Corporation – Data submission workbook

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

1.8.3 *Power and Water Corporation* can reduce the file size by pasting over the (formula) validation rules in the *data submission workbook* with values. To do this, first complete the corresponding data table, check the data validation rules (to the right of the data table) have not been violated, (you will see an 'X' where data does not comply with the validation rules) then copy the formulas and paste values (or delete if there are no 'X's). Note: The *AER* will independently verify data validation rules upon receipt of the *data submission workbook*.

1.8.4 Where confidential and / or *protected (SOCI) information* has been removed from the relevant version of the *data submission workbook*, any violated 'NULL is not valid' rules in that version of the *data submission workbook* should be ignored.

1.8.5 Checks and totals are included on some worksheets. Where there is a variance between data comparators an explanation for the variance must be included in the worksheet.

2 Data submission workbook

2.1 Worksheet 2.1 Expenditure summary

Table 2.1.1 – Standard Control Services Capex by Purpose

2.1.1 For all sub tables, in Table 2.1.1:

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

(b) Capital contributions by purpose – Type 1,

(c) Capital contributions by purpose – Type 2, and

(d) Capital contributions by purpose – PWC undergrounding capex,

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

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

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

2.1.3 *Power and Water Corporation* must include in reported *capital expenditure* any profit margins or management fees paid directly or indirectly to *related parties* in the *reporting period*.

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

2.1.5 *Power and Water Corporation* must provide in its *basis of preparation* a reconciliation of the total *capital expenditure* by purpose in Table 2.1.1 with the *capital expenditure* reported in Table 8.6.1 Asset Base Roll Forward – Standard Control Services, sub table 'Indicative total regulatory asset base roll forward (within period).

2.1.6 Where *Power and Water Corporation* reports a negative value in Table 2.1.1, it must explain the reason for the negative value in the *basis of preparation*.

Table 2.1.2 - Standard Control Services Opex by Purpose

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

2.1.8 *Power and Water Corporation* must provide, in its *basis of preparation*, a reconciliation of the total *operating expenditure* by purpose with the *operating expenditure* recorded in *Power and Water Corporation's Audited Statutory Accounts*.

2.1.9 *Power and Water Corporation* should only report against the purpose 'other opex' where the expenditure is not already reported in one of the other expenditure categories.

2.1.10 The 'other opex item' must not be used as a 'Balancing item.' Where primary purpose reporting in Table 2.1.2 does not reconcile with opex items reported via different opex sheets and this is brought to the attention of *Power and Water Corporation* by Checks and Totals variances on worksheet 2.1, *Power and Water Corporation* should use the 'Explanation for variance >1' field to provide a high level explanation of the difference(s) in lieu of a balancing item.

2.1.11 *Power and Water Corporation* should only report *indirect expenditure* against the purpose 'non-network' (and prescribed subcategories) if the *AER* has agreed to the classification of *indirect expenditure* to the 'non-network' category.

2.1.12 Where *Power and Water Corporation* has reported indirect expenditure against a purpose other than 'Network or Corporate overheads' it must explain in the *basis of preparation*, the nature of the indirect expenditure, noting 'indirect' expenditure including in categories outside 'Network or Corporate overheads' will not be included in the *AER's* calculations for Overheads.

2.1.13 Where *Power and Water Corporation* reports a negative value in Table 2.1.2, it must explain the reason for the negative value in the *basis of preparation*.

Table 2.1.3 - Alternative Control Services Capex

2.1.14 *Power and Water Corporation* must report *Overheads* expenditure allocated to *capital expenditure* disaggregated into *alternative control services*.

2.1.15 Where *Power and Water Corporation* reports a negative value in Table 2.1.3, it must explain the reason for the negative value in the *basis of preparation*.

Table 2.1.4 - Alternative Control Services Opex

2.1.16 *Power and Water Corporation* must report expenditure against a prescribed purpose on a mutually exclusive and collectively exhaustive basis. Where expenditures could be reported against multiple purposes *Power and Water Corporation* must report the expenditure once – based on its primary purpose.

2.1.17 *Power and Water Corporation* must provide in its *basis of preparation*, a reconciliation of the total *operating expenditure* by purpose with the *operating expenditure* reported in Table 8.1.1.2B Expenditure – Alternative Control Services.

2.1.18 Where *Power and Water Corporation* reports a negative value in Table 2.1.4 it must explain the reason for the negative value in the *basis of preparation*.

2.2 Worksheet 2.2 Repex

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

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

2.2.1 *Power and Water Corporation* must report data on *asset replacement* volumes and *asset failures* by asset class, disaggregated into asset sub-categories.

2.2.2 Where *Power and Water Corporation* considers the prescribed asset classes do not account for an asset on *Power and Water Corporation's distribution system*, *Power and Water Corporation* must report the asset in the 'Other by DNSP specified assets' category and must report an appropriate high-level description for that asset.

2.2.3 Where *Power and Water Corporation* considers the prescribed asset class sub-categories do not account for an asset on *Power and Water Corporation's* network, *Power and Water Corporation* must report the asset in the row 'Other' under the relevant asset class. For each asset class, *Power and Water Corporation* must describe the *assets* included as 'Other' in the *basis of preparation*.

2.2.4 Where *Power and Water Corporation* reports replacements associated with asset refurbishments/ life extensions, *Power and Water Corporation* must report against the asset class 'Other by DNSP specified assets' category. Each asset sub-category in this asset class must be described by the equivalent asset sub-category followed by the word 'refurbished'.

2.2.5 For each asset reported as 'Other' in either a subcategory or in 'Other by DNSP specified assets' category, *Power and Water Corporation* must report corresponding asset age profile data in Table 5.2.1.

2.2.6 For the asset category 'Staking of / staked wooden poles', *Power and Water Corporation* must report:

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

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

2.2.7 *Power and Water Corporation* must report data on asset replacement *capital expenditure* by asset class disaggregated into asset sub-categories.

2.2.8 Where *Power and Water Corporation* considers a prescribed asset class does not account for an asset on *Power and Water Corporation's distribution network*, *Power and Water Corporation* must report the asset in the class 'Other by DNSP specified assets' and must describe the asset in its *basis of preparation*.

2.2.9 Where *Power and Water Corporation* considers a prescribed asset sub-category does not account for an asset on its *distribution network*, *Power and Water Corporation* must report the asset as 'Other' under the appropriate asset class and must describe the asset in its *basis of preparation*.

2.2.10 Where *Power and Water Corporation* reports replacement *capital expenditure* associated with asset refurbishments/ life extensions, *Power and Water Corporation* must report the expenditure under the asset class 'Other by DNSP specified assets' using an equivalent prescribed asset subcategory description followed by the word "refurbished".

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

2.2.11 There is no data input required for this table for *Power and Water Corporation.*

Table 2.2.2 - Selected Asset Characteristics

Table 2.2.2.1 – Selected Asset Characteristics – Poles

2.2.12 *Power and Water Corporation* must report total volume of *assets* currently in commission for Poles by *feeder* type. Where this data is estimated, *Power and Water Corporation* must explain in the *basis of preparation* how it has determined the volumes.

2.2.13 If *Power and Water Corporation* classifies any of its feeders into the '*Feeders other*' type, it must explain why the *feeder* cannot be classified into the prescribed *feeder* categories in its *basis of preparation*.

Table 2.2.2.2 – Selected Asset Characteristics – Length

2.2.14 For each disaggregated asset type,

(a) Overhead conductors by: conductor length by feeder type,

(b) Overhead conductors by: conductor length by material type, and

(c) Underground cables by: cable length by feeder type,

Power and Water Corporation must report the total length of *assets* in commission at the end of the *reporting period*, and the total length of *assets* replaced in the *reporting period*.

Table 2.2.2.3 – Selected Assets Characteristics - Transformers

2.2.15 *Power and Water Corporation* must report the total volume of *assets* in commission at the end of the *reporting period*, and the number of *assets* replaced in the *reporting period*, measured in MVA. *Power and Water Corporation* must separately report the volume of *assets* decommissioned (measured in MVA) during the *reporting period*, including those that were not replaced.

2.3 Worksheet 2.3 Augex

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

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

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

2.3.1 *Power and Water Corporation* must include only projects and expenditure related to *augmentation* of the network – defined with reference to the primary purpose of the project or expenditure. *Augmentation* work related to connection must be reported as a connection activity.

2.3.2 *Power and Water Corporation* must not include information for gifted *assets*.

2.3.3 For projects that span across *reporting periods*, input figures for the *units added* or *units upgraded* must be reported according to the final year in which expenditure was incurred for the project.

2.3.4 *Power and Water Corporation* must report all expenditure data in the final year in which expenditure was incurred for the project (that is, on an 'as commissioned' basis).

2.3.5 *Power and Water Corporation* must not include *augmentation* expenditure relating to connections.

2.3.6 *Feeder* augmentations (by overhead or underground) are exclusive of *HV* and *LV feeder* non-material projects. Non-material *HV feeder* augmentation projects and *LV feeder* augmentation projects are separately reported, where expenditure on all relevant projects is aggregated.

Table 2.3.4 - Augex Data - Total Expenditure

2.3.7 *Power and Water Corporation* must report all expenditures on an 'as incurred' basis.

2.3.8 *Power and Water Corporation* must not include *augmentation expenditure* relating to connections.

2.4 Worksheet 2.5 Connections

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

2.4.1 The reported *connection services* data must reconcile with internal planning models used by *Power and Water Corporation*.

2.4.2 *Power and Water Corporation* must report data only for non-contestable, regulated *connection services*, including such services performed by third parties on its behalf.

2.4.3 *Power and Water Corporation* must report expenditure data as a gross amount and must not subtract *capital contributions* from expenditure data.

2.4.4 *Power and Water Corporation* must only report data for *connection services* that are classified as *standard control services*.

2.4.5 *Power and Water Corporation* must report *augmentation* for connections relating to customer connection requests. *Power and Water Corporation* must not double count *augmentation* work. *Augmentation* work must be reported by its primary purpose as either *augmentation* or connections works.

2.4.6 For augmentation data, 'km added' refers to the net addition of circuit line length resulting from the augmentation work of complex connections. The definitions of complex connections provide guidance on the types of augmentation works which must be reported as *connection services*.

2.4.7 *Power and Water Corporation* must report the MVA added for *distribution substations* installed for *connection services*. *Power and Water Corporation* must report MVA added as the sum of the nameplate rating for all *distribution substations* installed for the *reporting period*.

2.4.8 *Power and Water Corporation* is not required to disaggregate expenditure for *connection services* into *capital expenditure* or *operating expenditure*.

2.4.9 The expenditure reported in Table 2.5.1 will equal the sum of expenditure reported into Tables 2.5.2, 2.5.3 plus connections expenditure funded by *type 2 capital contributions* (not reported).

Table 2.5.2 - Cost Metrics by Connection Classification Excluding Capital Contributions

Expenditure data

2.4.10 *Power and Water Corporation* must report expenditure data after subtracting *capital contributions* from expenditure data.

2.4.11 *Power and Water Corporation* must only report data for *standard control services*.

2.4.12 *Power and Water Corporation* must report data for *connection services* that reconciles to internal planning models used by *Power and Water Corporation*.

2.4.13 *Power and Water Corporation* must report data only for non-contestable, regulated *connection services*, including such services performed by third parties on its behalf.

New connections – standard control services

2.4.14 *Power and Water Corporation* must exclude activity that is fully funded by *capital contributions.*

2.4.15 *Power and Water Corporation* must only report data for *standard control services*.

2.4.16 *Power and Water Corporation* must include partially funded activity as one whole activity unit and not the fraction of the activity that is funded by *Power and Water Corporation*.

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

2.4.17 *Power and Water Corporation* must report data for *connection services* that reconciles to internal planning models used by *Power and Water Corporation*.

2.4.18 *Power and Water Corporation* must report data only for non-contestable, regulated *connection services*, including such services performed by third parties on its behalf.

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

2.4.19 *Power and Water Corporation* must report capital contribution expenditures (type 1 only) for *connection services* that are classified as *standard control services*.

2.4.20 The reported *connection services* data must reconcile with internal planning models used by *Power and Water Corporation*.

2.4.21 *Power and Water Corporation* must report data only for non-contestable, regulated *connection services*, including such services performed by third parties on its behalf.

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

2.4.22 *Power and Water Corporation* must report data for *connection services* that reconciles to internal planning models used by *Power and Water Corporation*.

2.4.23 *Power and Water Corporation* must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.

2.4.24 *Power and Water Corporation* is required to report *Alternative Control Services* New Connections in Table 2.5.4 as set out by the row and heading descriptors. Estimates can be provided if actuals are not available. Where estimates for simple and complex connections are used, they must be explained in the *basis of preparation*, both that this has occurred and why.

2.4.25 *Power and Water Corporation* must report data in Table 2.5.4 irrespective of the source of funding.

2.4.26 As capital contributions made for the non-standard control services reported in Table 2.5.4 do not relate to standard control services connection activities the contributions should not be included in Table 2.5.1.

2.4.27 Number of connections data in Table 2.5.2 and Table 2.5.4 sum to measure total new connection activity (excluding capital contributions) for *Power and Water Corporation* over the *reporting period*.

2.5 Worksheet 2.6 Non-network

Table 2.6.1 - Non-Network Expenditure – Standard Control Services

2.5.1 *Power and Water Corporation* must report non-network direct expenditure and indirect expenditure for *standard control services*. These expenditures must be further disaggregated into *capital and operating expenditures*.

2.5.2 If *Power and Water Corporation* cannot report non-network direct and indirect expenditure in Table 2.6.1, it must report total expenditure only (by overwriting the

formulas in the total expenditure column) and leaving the direct expenditure and indirect expenditure columns in Table 2.6.1 NULL.

Information and communications technology

2.5.3 Where *Power and Water Corporation* can report recurrent ICT expenditure disaggregated by ICT category it must do so. The ICT categories reported are to be mutually exclusive and combine to report total recurrent expenditure for the expenditure categories (total, direct, indirect).

2.5.4 If *Power and Water Corporation* cannot report recurrent ICT expenditures disaggregated by ICT category, it must report total recurrent ICT expenditure for the expenditure categories (total, direct, indirect).

2.5.5 Where *Power and Water Corporation* can report non-recurrent ICT expenditures disaggregated by ICT category it must do so. The ICT categories reported are to be mutually exclusive and combine to report total non-recurrent expenditure for the expenditure categories (total, direct, indirect).

2.5.6 If *Power and Water Corporation* cannot report non-recurrent ICT expenditures disaggregated by category, it must report total non-recurrent expenditure for the expenditure categories (total, direct, indirect).

2.5.7 *Power and Water Corporation* should use ICT categories consistent with the *AER's* 2019 *ICT* expenditure review, for both recurrent and non-recurrent ICT expenditures.

2.5.8 *Power and Water Corporation* must include *non-network expenditure* relating to all ICT for *standard control services* which may include information and communication technology expenditure for export services.

Motor vehicles

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

Building and property expenditure

2.5.10 *Power and Water Corporation* is required to report buildings & property expenditure in Table 2.6.1 as set out by the row and heading descriptors. Data input cells are shaded yellow.

Other non-network expenditure

2.5.11 *Power and Water Corporation* may identify other *non-network expenditures* and include them as specific asset or expenditure categories in the sub-table ‘Other non-network expenditure’.

2.5.12 If *Power and Water Corporation* has incurred $1 million or more (nominal) in *capital expenditure* over the last five *regulatory years* for a given type or class of asset (e.g. mobile cranes), *Power and Water Corporation* must report that item separately.

2.5.13 *Non-network expenditures* on *assets* or projects that do not meet the $1 million threshold set out in section 2.5.12 may be combined and reported as ‘other assets’.

Table 2.6.2 - Annual Descriptor Metrics - IT & Communications

2.5.14 *Power and Water Corporation* must report the total number of devices, scaled for use in delivering *standard control services*.

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

Table 2.6.3 - Annual Descriptor Metrics - Motor Vehicles

2.5.15 *Power and Water Corporation* must report the number of vehicles purchased in the reporting year, scaled for use in delivering *standard control services*.

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

2.5.16 *Power and Water Corporation* must report the number of vehicles leased in the reporting year, scaled for use in delivering *standard control services*.

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

2.5.17 *Power and Water Corporation* must report the total number of vehicles in the fleet in the reporting year, scaled for use in delivering *standard control services*.

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

2.6 Worksheet 2.7 Vegetation management

Table 2.7.1 - Descriptor Metrics

Table 2.7.1.1 – Descriptor Metrics – Service Area Factors

2.6.1 *Power and Water Corporation* must report the *route line length* of its network disaggregated by overhead length and underground length. The *route line length* may not equal the *circuit length* as the *circuit length* may include multiple circuits.

2.6.2 *Power and Water Corporation* must report the length of its *vegetation management spans* disaggregated by urban and CBD feeder and rural feeders.

Table 2.7.1.2 – Descriptor Metrics – Terrain factors

2.6.3 Where *Power and Water Corporation* records poles rather than spans, the number of spans is the number of poles less one.

2.6.4 *Power and Water Corporation* may calculate the 'average frequency of *cutting cycle*' as a simple average of all *cutting cycles*.

2.6.5 'Number of *vegetation management spans'* is expected to be a subset of the 'number of maintenance spans' in the same table.

2.6.6 *Power and Water Corporation* should report 'number of *vegetation management spans*' as "A span within the *electricity distributor*s network that is subject to active *vegetation management* practices in the relevant year. Active *vegetation management* practices do not include inspection of *vegetation management spans*."

2.6.7 *Power and Water Corporation* must report the average number of trees *per vegetation management span*. If *Power and Water Corporation* does not have actual information for the average number of trees per *vegetation management span* it must, estimate this data using one or a combination of the following data sources:

(a) Encroachment Defects (e.g. ground or aerial Inspections, LiDAR) and/or records of vegetation works scoping, or GIS vegetation density data;

(b) Field surveys using a sample of maintenance spans within each *vegetation management zone* to assess the number of mature trees within the maintenance corridor. Sampling must provide a reasonable estimate and consider the nature of maintenance spans in urban versus rural environments in determining reasonable sample sizes.

(c) Vegetation data such as:

i. the Normalised Difference Vegetation Index (NDVI) grids and maps available from the Bureau of Meteorology (BOM);

ii. 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

iii. similar data from other sources such as Geoscience Australia or commercial suppliers of satellite imagery overlaid on network GIS data records.

(d) Any other data source based on expert advice.

2.6.8 *Power and Water Corporation* must explain its estimation method in its *basis of preparation*.

2.6.9 *Power and Water Corporation* must report the average number of *defects* per maintenance span for the *reporting period* and identify in its *basis of preparation* whether it records the total number of on each *vegetation management span*, or whether it records *defects* on a *vegetation management span* as one defect, regardless of the number of *defects* on the span.

Terrain factors - Other

2.6.10 The *tropical proportion* is the approximate total number of urban and rural maintenance spans in the Hot Humid Summer and Warm Humid Summer regions as defined by the Australian Bureau of Meteorology Australian Climatic Zones map (based on temperature and humidity).

2.6.11 The bushfire risk variable is the number of maintenance spans in high bushfire risk areas as classified by a person or organisation with appropriate expertise on fire risk. This includes but is not limited to:

(a) *Power and Water Corporation's* jurisdictional fire authority,

(b) local councils,

(c) insurance companies,

(d) *Power and Water Corporation's* consultants, or

(e) local fire experts.

Table 2.7.2 - Expenditure Metrics

Vegetation management

2.6.12 *Power and Water Corporation* must report *vegetation management* expenditure for all categories and zones as the total *vegetation management* expenditure for the *reporting period*.

2.6.13 *Power and Water Corporation* must report expenditure on inspections only where *Power and Water Corporation* inspects solely for the purpose of assessing vegetation. Inspection expenditure for inspections assessing both *Power and Water Corporation's* assets and vegetation should be reported as *maintenance expenditure*.

Table 2.7.3 - Descriptor Metrics - Unplanned Vegetation Events

2.6.14 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 2.8 Maintenance

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

2.7.1 *Power and Water Corporation* must report total *maintenance expenditure* in Table 2.8.2 on an as-incurred basis.

2.7.2 Where *maintenance expenditure* is incurred that does not relate to the asset classes or sub-categories listed, it must be reported in 'Other maintenance activity'.

2.7.3 Where 'routine' or 'non-routine' expenditure has changed by more than 10 per cent compared to the previous *reporting period* for a maintenance item listed in Table 2.8.2, *Power and Water Corporation* must explain the driver of the change in the *basis of preparation*.

2.8 Worksheet 2.9 Emergency response

Table 2.9.1 - Emergency Response Expenditure (Opex)

2.8.1 No data input is required in this table.

2.9 Worksheet 2.10 Overheads

Table 2.10.1 - Network Overheads Expenditure

Table 2.10.2 - Corporate Overheads Expenditure

2.9.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in Tables 2.10.1 and 2.10.2.

2.9.2 A NULL response is valid in Tables 2.10.1 and 2.10.2.

2.9.3 *Power and Water Corporation* must identify and explain each NULL response in Tables 2.10.1 and 2.10.2 in its *basis of preparation*.

2.9.4 *Power and Water Corporation* must allocate all costs that relate to or are incurred in the provision of *distribution services* in the *audited statutory accounts*, to *Power and Water Corporation* in accordance with section 1.3.3.

2.9.5 Where *Power and Water Corporation* reports negatives value in Tables 2.10.1 and 2.10.2, *Power and Water Corporation* must explain the reason for the negative value in the *basis of preparation*.

Table 2.10.3 - Overheads Expenditure – Standard Control Services

2.9.6 *Power and Water Corporation* may report *standard control services* network and corporate overheads for capital and operating expenditure where the amounts reported in Tables 2.1.1 and 2.1.2 do not fully capture these amounts. To do this, *Power and Water Corporation* should overwrite the calculations in the yellow input cells in Table 2.10.3.

2.9.7 Where *Power and Water Corporation* has reported different overhead values in Table 2.10.3 compared to Tables 2.1.1 or 2.1.2, *Power and Water Corporation* must explain the variance in the 'Explanation for variance if > 1' column in the checks and total box for the relevant worksheets.

2.10 Worksheet 2.11 Labour

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

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

2.11 Worksheet 2.12 Input table

Table 2.12.1 - Input Table - Operating Expenditure

2.11.1 *Power and Water Corporation* is to report *operating expenditure* only in this table.

2.11.2 Where *Power and Water Corporation* reports a negative value in Table 2.12.1 it must explain the reason for the negative value in the *basis of preparation*.

2.12 Worksheet 3.1 Revenue

2.12.1 *Power and Water Corporation* must report *standard control services* revenues against the categories prescribed in the *data submission workbook*.

2.12.2 *Power and Water Corporation* must report revenues by chargeable quantity and by customer class. The reported revenues by chargeable quantity must equal the total of revenues by customer class. *Power and Water Corporation* must also report separately revenues received or deducted as a result of incentive schemes.

2.12.3 *Power and Water Corporation* must report '0' values against categories that have no effect on the revenues of *Power and Water Corporation*. For instance, if *Power and Water Corporation* does not use a shoulder period for Energy Delivery charges, then the amount of revenue reported must be '0'.

2.12.4 The reported revenues must reconcile with and be in accordance with the requirements of revenues reported in the *income statement.*

Table 3.1.1 - Revenue Grouping by Chargeable Quantity

2.12.5 *Power and Water Corporation* must report revenues against the chargeable quantity that most closely reflects the basis upon which the revenue was charged by *Power and Water Corporation* to *customers (benchmarking)*.

2.12.6 Reported revenues are to be mutually exclusive and should reconcile to total revenue reported in the *income statement*.

2.12.7 Where *Power and Water Corporation* cannot report revenue against a prescribed chargeable quantity grouping it must report that revenue against 'Other Sources' (Reference: DREV0113).

Table 3.1.2 - Revenue Grouping by Customer Type or Class

2.12.8 *Power and Water Corporation* must report revenues against the customer types that most closely reflect the *customers (benchmarking)* from which *Power and Water Corporation* received its revenue.

2.12.9 Where *Power and Water Corporation* cannot report revenue against the prescribed customer types it must report that revenue against 'Other Customers' (Reference: DREV0206).

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

2.12.10 *Power and Water Corporation* must report the penalties or rewards from incentive schemes.

2.12.11 *Revenues* reported must reflect the effect on revenues of incentive schemes in the year that the penalty or reward is applied (as opposed to when it was earned which depending on the scheme may be in earlier years). For instance, if *Power and Water Corporation* is rewarded extra revenues for performance under the *STPIS* in 2024 and gains these revenues in 2026 these revenues must be reported in the 2026 year only.

2.13 Worksheet 3.2 Operating expenditure

Table 3.2.1 - Opex Categories

2.13.1 No data input is required in this table.

Table 3.2.2 - Opex Consistency

2.13.2 The prescribed *operating expenditure* categories are not intended to be mutually exclusive or collectively exhaustive. This means reported totals of *operating expenditure* may be more or less than *Power and Water Corporation's* actual *operating expenditure*. Further, *operating expenditure* may be reported against more than one category.

2.13.3 Where *Power and Water Corporation* reports *operating expenditure* against more than one category, *Power and Water Corporation* must identify this in its *basis of preparation*, and in the Reconciliation Report required under section 4.18 of this *Notice*.

2.14 Worksheet 3.2B Provisions

Table 3.2.3 - Provisions

2.14.1 *Power and Water Corporation* must report total *provisions* for *Standard Control Services* in accordance with the requirements of the Cost Allocation Approach and the Regulatory Accounting Statements that were in effect for the *reporting period*.

2.14.2 *Power and Water Corporation* must report data for each of its individual *provisions*. A *provision* is an account which records a specific present liability of an entity to another entity. Examples of *provision* accounts include employee entitlements, doubtful debts and uninsured losses.

2.14.3 *Power and Water Corporation* must report *provisions* for the *reporting period* in accordance with the principles and policies of the Annual Reporting Requirements, and apply the following presentation standards:

(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.

2.15 Worksheet 3.3 Assets

Table 3.3.1 - Regulatory Asset Base Values

2.15.1 There is no data input required for this table.

Table 3.3.2 - Asset Value Roll Forward

Benchmarking asset base

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

2.15.3 *Power and Water Corporation* must report benchmarking *asset base* values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 2.15.9 to 2.15.13.

2.15.4 *Power and Water Corporation* may report straight-line *depreciation* as either 'actual' or 'forecast' straight-line *depreciation*, and report the methodology used in the *basis of preparation*.

2.15.5 *Power and Water Corporation* must report straight-line *depreciation* based on the methodology used in the previous *reporting period*.

2.15.6 If *Power and Water Corporation* reports against the 'Final year of reg period adjustment' row or the 'Other asset adjustments' row, *Power and Water Corporation* must provide, in the *basis of preparation*, an explanation of the adjustments reported in Table 3.3.2.

2.15.7 The 'opening value' in each reporting year must reconcile to *Power and Water Corporation's closing value* as reported in the previous year, unless the reporting year is the first year of a regulatory control period.

2.15.8 If the reporting year is the first year of a *regulatory control period*, the 'opening value' must reconcile to the opening value of the RAB set out in the *AER* final determination *post-tax revenue model*.

2.15.9 Standard approach

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

i. 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 a RAB *Asset class* where that *Financial Information*

relates to *assets* that wholly fall within the definition of that RAB *Asset class*.

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

i. RAB *Financial Information* that cannot be directly allocated to a single RAB Asset category should be allocated in accordance with the RAB allocation approach in section 2.15.10.

2.15.10 RAB allocation approach

(a) RAB *Financial Information* that can be directly allocated to a group of RAB Assets but cannot be directly allocated to an individual RAB Asset category, should be directly allocated to that group of RAB Assets, and then allocated across the individual categories in the group in accordance with this RAB allocation approach.

(b) To allocate RAB *Financial Information* across RAB Assets, the RAB *Financial Information* must be allocated in direct proportion to the relevant RAB Asset's share of the total estimated depreciated replacement cost for that year (estimated in accordance with sections 2.15.10(c) and (d)).

i. In the event that the sum of the estimated disaggregated asset values for the RAB Assets for each year that are formed using sections 2.15.10(c) and (d) do not equal the total value of the RAB for that year, the disaggregated RAB series must be calculated by multiplying the total value of the RAB by each RAB Asset's share of the sum of all asset values for that year formed using section 2.15.10(c) and (d).

(c) *Power and Water Corporation* must estimate the depreciated replacement cost of its *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.

i. 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 *Power and Water Corporation* for each of the physical *asset* categories and the weighted average *asset* age relative to the corresponding weighted average service life.

ii. 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.

iii. 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 2.15.10(c), the depreciated replacement cost estimate developed under section 2.15.10(c) must be rolled back to 2006 using disaggregated capex data and *depreciation* in accordance with the RAB Framework.

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

2.15.12 Optional additional approach

(a) Where *Power and Water Corporation* 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, *Power and Water Corporation* 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, *Power and Water Corporation* must have the optional approach audited.

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

(a) For years where the *AER* has decided on values for the RAB, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).

(b) For years where the *AER* has decided on values for the RAB that incorporates forecasts, the forecast values must be replaced with actual values where possible. Actual values must reconcile with amounts reported in the Indicative asset base roll forward information; or

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

Standard Control Services

2.15.14 *Power and Water Corporation* must report benchmarking asset base values inclusive of Dual Function Assets that provide *Standard Control Services*.

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

(a) For years where the *AER* has decided on values for the RAB, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).

(b) For years where the *AER* has decided on values for the RAB that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported in the Indicative asset base roll forward information; or

(c) For years where the *AER* has not decided on values for the RAB, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and

disposals must reconcile to amounts reported in the Indicative asset base roll forward information.

2.15.16 *Power and Water Corporation* must disaggregate benchmarking asset base data consistent with the instructions for the benchmarking asset base in sections 2.15.9 to 2.15.15, and the definitions of each asset group.

Alternative control services

2.15.17 *Power and Water Corporation* must report benchmarking asset base values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 2.15.9 to 2.15.13.

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

(a) For years where the *AER* has decided on values for a RAB for assets that report alternative control services, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).

(b) For years where the *AER* has decided on values for a RAB for assets that report alternative control services that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported in the Indicative roll forward information; or

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

2.15.19 *Power and Water Corporation* must report the benchmarking *asset base* consistent with the instructions for the benchmarking *asset base* in sections 2.15.17 and 2.15.18, and the definitions of each asset group.

Network services

2.15.20 *Power and Water Corporation* must report benchmarking *asset base* values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 2.15.9 to 2.15.13.

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

(a) For years where the *AER* has decided on values for a RAB for *assets* that report network services, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).

(b) For years where the *AER* has decided on values for a RAB for *assets* that report network services that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported for *standard control services* or alternative control services; or

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

Table 3.3.4 - Asset Lives

2.15.22 *Power and Water Corporation* must report asset lives for all asset categories.

2.15.23 *Power and Water Corporation* should report consistently with the previous *reporting period*. A change in methodology must be identified in the *basis of preparation*.

Asset life estimation method

2.15.24 Where the categories comprise of several *assets*, *Power and Water Corporation* 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

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

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

Estimated residual service life

2.15.27 *Power and Water Corporation* must report the weighted average remaining time an a*sset class* is expected to deliver the same effective service as at its installation date. The remaining time is to be calculated from the end of the *reporting period*.

2.16 Worksheet 3.4 Operational data

Table 3.4.1 - Energy Delivery

2.16.1 *Power and Water Corporation* must report *energy delivered* in a *reporting period* as the energy metered or estimated at the customer charging location rather than the import location from the TNSP.

2.16.2 *Power and Water Corporation* 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*, *Power and Water Corporation* may report *energy delivered* data for that period on an accrual basis.

2.16.3 *Power and Water Corporation* may report *energy delivered* as on-peak, shoulder and *off-peak times* according to *Power and Water Corporation's* own charging periods.

Table 3.4.1.1 – Energy Grouping - Delivery by Chargeable Quantity

2.16.4 *Power and Water Corporation* must report *energy delivered* as 'Energy Delivery where time of use is not a determinant' (Reference: DOPED0201) only where that *energy delivered* was not charged as on-peak, shoulder or off-peak.

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

2.16.5 *Power and Water Corporation* must report energy received as measured at TNSP and other *electricity distributor*s' supply points.

2.16.6 *Power and Water Corporation* must report energy received against 'Energy received from TNSP and other DNSPs not included in the above categories' (Reference: DOPED0304) only where it is not accurate to report the energy received as on-peak, shoulder or off-peak.

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

2.16.7 'Energy received from embedded generation not included in above categories' (Reference: DOPED0404 and DOPED0408) includes energy received from embedded generation on an accumulation basis and not measured by the time of receipt. *Power and Water Corporation* must report energy received in 'not included in above categories' only where it is not possible to report the energy received as on-peak, shoulder or off-peak, where 'not included in above categories' refers to:

(a) non-residential – (Reference: DOPED0401–DOPED0403); and

(b) residential – (Reference DOPED0405–DOPED0407).

Table 3.4.1.4 – Energy Grouping - Customer Type or Class

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

Table 3.4.2 - Customer (Benchmarking) Numbers

2.16.9 *Power and Water Corporation* must report *Customers (benchmarking)* for a *reporting period* calculated as:

Benchmarking customers include both metered and unmetered customers.

Metered customers include all active National Meter Identifiers (NMIs) with each NMI counted as a separate customer. De-energised customers are to be included; however, extinct NMIs must be excluded.

For unmetered customers, the customer number includes all connections, except public lighting, in a DNSP's network whose energy usage for billing purposes is calculated using an assumed load profile (including bus shelters, security lighting, traffic signals where unmetered).

Benchmarking customers do not include customers on unregulated *standalone power systems.*

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

2.16.10 *Power and Water Corporation* must report customer numbers in accordance with the category definitions.

2.16.11 *Power and Water Corporation* must report customers against 'Other Customer Numbers' (Reference: DOPCN0106) only when customers cannot be allocated to the prescribed customer classes.

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

2.16.12 *Power and Water Corporation* must report customer numbers in accordance with the *feeder* category definitions.

Table 3.4.3 - System Demand

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

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

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

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

2.16.13 Where *Power and Water Corporation* has calculated and maintained data for historical Weather Adjusted *Maximum Demand* it must report that data.

2.17 Worksheet 3.5 Physical assets

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

Table 3.5.1 - Network Capacities

Table 3.5.1.1 – Overhead Network Length of Circuit at Each Voltage

Table 3.5.1.2 – Underground Network Circuit Length at Each Voltage

2.17.2 *Power and Water Corporation* must report *circuit length* data for its *distribution network*. The network includes overhead power lines and towers, underground cables and pilot cables that transfer electricity from the regional bulk supply points supplying areas of consumption to individual zone *substations*, to distribution *substations* and to customers. The network also includes distribution feeders and the low voltage *distribution system* but excludes the final connection from the *mains* to the customer and excludes wires or cables for public lighting, communication, protection or control and connection to unmetered loads.

2.17.3 *Power and Water Corporation* must report *circuit length* for 'Other overhead voltages' and 'Other underground voltages' as the aggregate *circuit length* for all voltages that comprise 'other'. *Power and Water Corporation* must identify the 'other' voltages in its *basis of preparation*.

2.17.4 *Power and Water Corporation* must report *circuit length* calculated from the *route line length* (measured in kilometres) of lines in service (that is, the total length of feeders including all spurs), where each SWER line, single-phase line, and three-

phase line counts as one line. A double circuit line counts as two lines. The *circuit length* must not include vertical components such as sag.

2.17.5 NULL is a valid response where the 'overhead voltage' or 'underground voltage' is not applicable to *Power and Water Corporation.*

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

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

2.17.6 For each of the listed voltage classes *Power and Water Corporation* must report estimated typical or weighted average capacities under normal circumstances taking account of limits imposed by thermal or by voltage drop considerations as relevant. This information will be used to calculate an overall MVA x km 'carrying capacity' for each voltage class under normal circumstances.

2.17.7 *Power and Water Corporation* must report summer *Maximum Demands* for summer peaking *assets* and winter *Maximum Demands* for winter peaking *assets*. Where *Power and Water Corporation's* peak has changed from winter to summer (or vice versa) during the regulatory period, winter ratings should be applied for those years where there was a winter peak and summer ratings for those years where there was a summer peak.

2.17.8 Where circuits travel both overhead and underground and the capacity of the overhead and underground components is not available separately, *Power and Water Corporation* may split the known *circuit capacity* by the ratio of its overhead network to its underground network and report estimate values for the overhead capacity and underground capacity components.

2.17.9 NULL is a valid response where the voltage class is not applicable to *Power and Water Corporation.*

Table 3.5.2 - Transformer Capacities

Distribution transformer total installed capacity

2.17.10 The total installed distribution *transformer* capacity is the *transformer* capacity involved in the final level of transformation, stepping down the voltage used in the distribution lines to the level used by the customer. It does not include intermediate transformation capacity (e.g. 132 kV or 66 kV to the 22 kV or 11 kV distribution level). The capacity measure is the normal nameplate continuous capacity / rating (including forced cooling and other factors used to improve capacity).

2.17.11 Total installed distribution *transformer* capacity includes *cold spare capacity* of distribution *transformer*s and excludes the capacity of all zone *substation transformers*, voltage transformers (potential transformers) and current transformers.

2.17.12 For '*Cold spare capacity* included in distribution transformer capacity owned by utility' (Reference: DPA0501) *Power and Water Corporation* must report the total

capacity of spare transformers owned by *Power and Water Corporation* but not used in the *reporting period*.

Zone substation transformer capacity

2.17.13 *Power and Water Corporation* must report transformer capacity used for intermediate level transformation capacity in either one or two steps. For example, high voltages such as 132 kV, 66 kV or 33kV at the *zone substation* level to the distribution level of 22 kV, 11 kV or 6kV.

2.17.14 *Power and Water Corporation* must report *zone substation* transformer capacities as the summation of normal assigned continuous capacity / rating (with forced cooling or other capacity improving factors included) and include both energised transformers and *cold spare capacity*. *Power and Water Corporation* must report the assigned rating determined from results of temperature rise calculations from testing. If the assigned rating is not available, *Power and Water Corporation* must report the nameplate rating. For *zone substations* where the thermal capacity of exit feeders is a constraint, *Power and Water Corporation* must report thermal capacity of exit feeders instead of transformer capacity.

2.17.15 *Power and Water Corporation* must report *total installed capacity for first step transformation where there are two steps to reach distribution voltage* (Reference: DPA0601). *Total installed capacity for first step transformation where there are two steps to reach distribution voltage* includes, for example, 132 kV or 110 kV to 66 kV or 33 kV where there will be a second step transformation before reaching the distribution voltage. This variable is only relevant where *Power and Water Corporation* has more than one step of transformation, if this is not the case *Power and Water Corporation* must enter '0' for this variable.

2.17.16 *Power and Water Corporation* must *report total installed capacity for second step transformation where there are two steps to reach distribution voltage* (Reference: DPA0602). *Power and Water Corporation* must report *total installed capacity for second step transformation where there are two steps to reach distribution voltage* as follows: Where there are two steps to reach distribution voltage, report total installed capacity where a second step transformation is applied before reaching the distribution voltage. For example, 66 kV or 33 kV to 22 kV or 11 kV where there has already been a step of transformation above this at higher voltages within *Power and Water Corporation's* system. This variable is only relevant where *Power and Water Corporation* has more than one step of transformation, if this is not the case *Power and Water Corporation* must enter '0' for this variable.

2.17.17 *Power and Water Corporation* must report *total zone substation transformer capacity where there is only a single transformation to reach distribution voltage* (Reference: DPA0603). *Power and Water Corporation* must report *total zone substation transformer capacity where there is only a single transformation to reach distribution voltage* as follows: report total installed capacity where only a single step of transformation is applied before reaching the distribution voltage. This variable is only relevant where there is only a single step of transformation to reach distribution voltage. If there is more than one step of transformation to reach distribution voltage, the relevant capacities must be reported in *total installed capacity for first step transformation where there are two steps to reach distribution voltage* (Reference:

DPA0601) and *total installed capacity for second step transformation where there are two steps to reach distribution voltage* (Reference: DPA0602).

2.17.18 *Power and Water Corporation* must report *total zone substation transformer capacity* (Reference: DPA0604) as: the overall total zone substation capacity regardless of whether one or two steps are used to reach the distribution voltage (that is, *total zone substation transformer capacity* will be the sum of References DPA0601, DPA0602, DPA0603 and DPA0605).

2.17.19 *Cold Spare Capacity of zone substation transformers included in total zone substation transformer capacity* (Reference: DPA0605). *Power and Water Corporation* must report the total cold spare capacity of zone substation transformers that has been included in DPA0604, *total zone substation transformer capacity*.

Distribution – other transformer capacity

2.17.20 When reporting '*Distribution other - transformer capacity owned by utility*' *Power and Water Corporation* must report the transformer capacity owned by it and report in its *basis of preparation* the nameplate continuous rating including forced cooling.

Table 3.5.3 - Public Lighting

2.17.21 There is no data input required for this table for *Power and Water Corporation.*

2.18 Worksheet 3.6 Quality of service data

2.18.1 *Power and Water Corporation* must report service outcomes in accordance with the thresholds and parameters set out in the *AER's* Distribution *Service Target Performance Incentive Scheme* V2 (STPIS V2).

Table 3.6.1 - Reliability

2.18.2 Reliability data must be calculated consistent with *STPIS* V2, including the threshold for sustained *interruptions*. Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in this table. There are no further instructions.

Table 3.6.2 - Energy Not Supplied

2.18.3 *Power and Water Corporation* should report in Table 3.6.2 consistent with the previous reporting year and document assumptions and methodology in the *basis of preparation*.

2.18.4 Customer initiated *interruptions* must be excluded from the estimate of planned *energy not supplied*.

2.18.5 *Power and Water Corporation* must report the estimated raw (not normalised) *energy not supplied* due to planned and unplanned customer *interruptions* based on average customer demand (multiplied by the number of customers interrupted and the duration of the interruption). Average customer demand must be determined from (in order of preference):

1. average consumption of the customers interrupted based on their billing history;
2. feeder demand at the time of the interruption divided by the number of customers on the feeder;
3. average consumption of customers on the *feeder* based on their billing history;
4. average *feeder* demand derived from feeder *Maximum Demand* and estimated load factor, divided by the number of customers on the feeder.

2.18.6 *Power and Water Corporation* must report *Energy not supplied* excluding the effect of excluded outages set out in the *STPIS* V2. *Power and Water Corporation* must not exclude Major events days.

2.18.7 *Power and Water Corporation* must calculate Energy not supplied (planned) as Total energy not supplied (measured in MWh) minus energy not supplied - unplanned.

2.18.8 *Power and Water Corporation* must estimate *Energy not supplied (unplanned)* based on average customer demand (multiplied by number of customers interrupted and the duration of the interruption). Average customer demand is to be determined from (in order of preference):

1. average consumption of the customers interrupted based on their billing history;
2. *feeder* demand at the time of the interruption divided by the number of customers on the feeder;
3. average consumption of customers on the *feeder* based on their billing history; and
4. average *feeder* demand derived from *feeder* maximum demand and estimated load factor, divided by the number of customers on the feeder.

2.18.9 This is to be exclusive of the effect of exclusions. *Power and Water Corporation* must not exclude Major events days.

Table 3.6.3 – System Losses

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

Table 3.6.4 - Capacity Utilisation

2.18.11 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.

2.19 Worksheet 3.6B Network feeders

Table 3.6.8 - Network Feeder Reliability

2.19.1 *Power and Water Corporation* must list all feeders included in the feeder population used to calculated reliability performance.

2.19.2 The feeder ID and classification must be consistent with the feeder information reported in Table 6.3.1.

2.19.3 If a feeder does not have any interruptions reported in Table 6.3.1, it must still be reported in Table 3.6.8.

2.19.4 Where a feeder changes classification during the *reporting period* it should be entered in Table 3.6.8 for each classification.

2.19.5 *Power and Water Corporation* must report *customers* (*STPIS*) for a *reporting period* in accordance with the definition of *customer (STPIS)*.

2.19.6 *Customers* (*STPIS*) reported on each *Feeder ID* at the start and end of the year must be reported as integers. If a feeder changes classification during the *reporting period* customer numbers should be reported as '0' at the beginning or end of period as required.

2.19.7 *Power and Water Corporation* must only report the length of high voltage distribution lines for each feeder. If a feeder does not include any high voltage distribution lines, *Power and Water Corporation* must report '0'.

2.19.8 *Power and Water Corporation* must report *maximum demand* on each feeder that occurred during the *reporting period* irrespective of the length of time the feeder was in service during the *reporting period*.

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

2.20 Worksheet 3.7 Operating environment factors

Table 3.7.2 – Terrain Factors

2.20.1 No data input is required in this table.

Table 3.7.3 – Service Area Factors

2.20.2 No data input is required in this table.

2.21 Worksheet 3.9 Export services

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

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

Table 3.9.2 - Export Capacity

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

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

2.21.2 When reporting on export capacity requested and approved *Power and Water Corporation* must:

(a) include both customers on static export limits and on flexible export limits. Where flexible exports limits have been requested or approved, *Power and Water Corporation* must report the upper bound of the export limit

(b) exclude connection agreements that accept the default limit (part of the model standing offer captured by (a))

(c) exclude connection enquiries that did not result in a connection.

(d) identify any differences in the customer base used to report capacity and customer data relating to export capacity requests and approvals.

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

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

2.21.4 *Power and Water Corporation* must only include information on customers with static non-zero export limits to derive the average non-zero static export limit.

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

Table 3.9.3 - Utilisation and Curtailed Energy

2.21.6 *Power and Water Corporation* must estimate customer generation and *curtailment* for the entire network.

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

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

Table 3.9.4 - Exporting Customer Capacity

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

Table 3.9.4.2 – Exporting Customer Capacity by Feeder Classification

2.21.9 *Power and Water Corporation* must report export capacity in units of kVA. Where *Power and Water Corporation* only records exporting customer capacity in units of kW, a conversion method must be used to estimate export capacity in kVA. The conversion method must be disclosed in the *basis of preparation*. *Power and Water Corporation* may apply a 1:1 conversion method or define an alternative conversion method.

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

Table 3.9.5 - Customers (Export Services)

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

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

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

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

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

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

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

2.21.12 Requested export capacity measures the maximum amount of export capacity a customer requested when requesting *export services* from *Power and Water Corporation*. When reporting on *export capacity requested* and approved *Power and Water Corporation* must:

(a) include both customers on static export limits and on flexible export limits. Where flexible exports limits have been requested or approved *Power and Water Corporation* must report the upper bound of the export limit

(b) exclude connection agreement that accept the default limit

(c) exclude connection enquiries that did not result in a connection

(d) identify any differences in the customer base used to report capacity and customer data relating to *export capacity requests* and approvals.

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

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

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

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

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

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

2.21.15 Customer*s* with *measured voltage data* includes customers with voltage data that *Power and Water Corporation* has measured, collected or procured, whether that be through power quality data obtained through *smart meters* or other voltage measurement approaches. To the extent customers would have voltage data held by third parties that *Power and Water Corporation* has not acquired, please include this detail in the *basis of preparation*.

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

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

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

2.21.17 *Power and Water Corporation* must report overvoltage where an inverter begins volt-watt curtailment. This is typically expected to occur at 253V.

2.21.18 *Power and Water Corporation* must report the number of customers that experience overvoltage events. That is, if one customer is measured to have experienced overvoltage multiple times over the year, this would be recorded as one observation. Note this measure applies to all *customers (export services),* and not just to *export customers*.

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

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

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

2.21.20 *Power and Water Corporation* must report overvoltage where an inverter begins volt-watt *curtailment*. This is typically expected to occur at 253V.

2.21.21 *Power and Water Corporation* must report the number of customers that experience overvoltage events. That is, if one customer is estimated to have experienced overvoltage multiple times over the year, this would be recorded as one observation.

2.21.22 *Power and Water Corporation* may report 'Non-residential LV' by reporting both 'Low voltage *small business*' and 'Low voltage non-residential (excluding *small business*)' (in this case 'Non-residential LV' will sum). Alternatively, *Power and Water Corporation* may report 'Non-residential LV' by overwriting the formula in the input cell. Note: this measure applies to all *customers* (*export services*), and not just to *export customers*.

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

Table 3.9.6 - AS4777.2 Measures - Compliant Inverters

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

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

Table 3.9.7 - Service Performance (Export Services)

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

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

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

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

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

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

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

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

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

Table 3.9.8 - Export Services Compliance and Complaints

Table 3.9.8.1 – Export Limit Compliance

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

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

2.21.30 *Power and Water Corporation* must only report *complaints* relating to *export services*, where its *complaints* management system identifies *complaints* relating to *export services*. Complaints relating to over-voltage that are not specifically identified as relating to *export services* must not be included.

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

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

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

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

2.21.34 *Power and Water Corporation* must only report complaints relating to overvoltage, where its *complaints* management system identifies *complaints* relating to overvoltage.

2.21.35 *Power and Water Corporation* must report overvoltage where an inverter begins volt-watt *curtailment*. This is typically expected to occur at 253V.

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

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

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

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

Table 3.9.9 - Average Time of Offer

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

Table 3.9.10 - Export Services Opex

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

Table 3.9.11 - Export Services Capex

2.21.42 *Power and Water Corporation* must report export services ICT capex disaggregated into recurrent and non-recurrent expenditure.

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

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

2.22 Worksheet 3.10 Total customers

Table 3.10.1 - Total Customers (Distribution Services)

Table 3.10.1.1 – Total Customers by Metering and Connection Type

Table 3.10.1.2 – Total Customers by Metering Status

2.22.1 *Power and Water Corporation* must report total *customer* (*distribution services*) numbers disaggregated by *NMI* status; meter classification and energisation status. Energisation status is to be reported into two categories: 'energised connection points' and 'not energised connection points'. 'Energised connection points' have a NMI status of 'A', and 'not energised connection points' have a NMI status of 'D', 'X', 'N' or 'G'.

2.22.2 *Power and Water Corporation* must report the disaggregated total *customer* (*distribution services*) numbers to enable reconciliation and cross checking of customer number data.

2.22.3 If *Power and Water Corporation* does not have any *customers* (*distribution services*) connected to it *distribution network* without a *NMI*, it is appropriate to report '0' for '*No NMI*' customer numbers.

2.22.4 If all *Power and Water Corporation* connections points are energised, it is appropriate to report '0' for the 'not *energised connection points*' customer numbers.

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

2.23 Worksheet 4.2 Metering

Table 4.2.1 - Metering Population

2.23.1 The reported metering services data must reconcile with internal planning models used by *Power and Water Corporation*.

2.23.2 *Power and Water Corporation* must report data only for non-contestable, regulated metering services, including such services performed by third parties on its behalf.

2.23.3 *Power and Water Corporation* must not report data for metering services that have been classified as contestable by the *AER*.

Table 4.2.2 - Metering Activities and Cost Metrics

2.23.4 The reported metering services data must reconcile with internal planning models used by *Power and Water Corporation*.

2.23.5 *Power and Water Corporation* must report data only for non-contestable, regulated metering services, including such services performed by third parties on its behalf.

2.23.6 Where *Power and Water Corporation* can report expenditures for metering services disaggregated into legacy metering and smart metering services it must do so. These two categories of service are mutually exclusive and combine to report total metering expenditures.

2.23.7 If *Power and Water Corporation* cannot provide metering expenditures in the categories of legacy metering and smart metering services, it must report total metering services expenditure.

2.23.8 *Power and Water Corporation* must not report data for metering services classified as contestable by the *AER*.

Meter replacement

2.23.9 Where *Power and Water Corporation* can report expenditures for meter replacement disaggregated into whole meter replacement and component / software replacement it must do so. These two categories are mutually exclusive and combine to report total meter replacement expenditure.

2.23.10 If *Power and Water Corporation* cannot report meter replacement expenditure into whole meter replacement expenditure and component / software replacement expenditure it must report total meter replacement expenditure.

2.24 Worksheet 4.3 Fee-based services

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

2.24.1 *Power and Water Corporation* must report fee-based services data that reconciles to internal planning models used by *Power and Water Corporation*.

2.24.2 *Power and Water Corporation* must list all the fee-based services that were listed in the annual tariff proposal for the *reporting period*.

2.24.3 *Power and Water Corporation* must report a description of each fee-based service listed. *Power and Water Corporation* must explain the purpose of each service and detail the activities which comprise each service. If that information has previously been submitted to the *AER*, *Power and Water Corporation* may note and reference the earlier submission and does not have to resubmit the material.

2.25 Worksheet 4.4 Quoted services

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

2.25.1 *Power and Water Corporation* must report *quoted services* data that reconciles to internal planning models used by *Power and Water Corporation*.

2.25.2 *Power and Water Corporation* must list all the *quoted services* that were listed in the annual tariff proposal for the *reporting period*.

2.25.3 *Power and Water Corporation* must report a description of each *quoted service* listed. *Power and Water Corporation* must explain the purpose of each service and detail the activities which comprise each service. If that information has previously been submitted to the *AER*, *Power and Water Corporation* may note and reference the earlier submission and does not have to resubmit the material.

2.26 Worksheet 5.2 Asset age profile

Table 5.2.1 - Asset Age Profile

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

2.26.1 All *asset* volumes are to be reported as at the end of the reporting year.

2.26.2 *Power and Water Corporation* must report *asset* volumes by year commissioned, by the prescribed *asset classes* disaggregated into the prescribed *asset* subcategories.

2.26.3 *Power and Water Corporation* must report asset volumes by year commissioned 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.

2.26.4 For the asset category ‘Poles’ *Power and Water Corporation* must not include staked wooden poles in the asset volumes reported.

2.26.5 For the asset category ‘Staking of / staked wooden poles’ the year of commissioning refers to the year in which the pole was staked.

2.26.6 Asset sub-categories listed in ‘Other by DNSP specified asset’ asset class are linked to Table 2.2.1 and may not be amended in Table 5.2.1. *Power and Water Corporation* must include all relevant Asset sub-categories for Table 5.2.1 in Table 2.2.1

2.26.7 For each row descriptor added in the 'Other by DNSP specified asset' asset class in Table 2.2.1, *Power and Water Corporation* must report corresponding assets in commission, as per the requirements in Table 5.2.1.

2.26.8 For each row descriptor in the 'Other by DNSP specified asset' asset class in Table 5.2.1 *Power and Water Corporation* must specify the corresponding unit of measure for the defined asset. Standard units of measure include 'number of assets' and 'kms'.

2.26.9 Where *Power and Water Corporation* considers the prescribed *asset class* subcategories do not account for an *asset* on *Power and Water Corporation*'s network, *Power and Water Corporation* must report the *asset* in the row 'other' under the appropriate prescribed *asset class*. *Power and Water Corporation* 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.

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

2.26.10 There is no data input required for this table for *Power and Water* Corporation.

2.27 Worksheet 5.3 Maximum demand at network level

Table 5.3.1 - Maximum Demand Characteristics

2.27.1 For the 'Winter/Summer peaking' line item, *Power and Water Corporation* must identify the season in which the raw maximum demand occurred by entering 'Winter' or 'Summer' as appropriate.

2.27.2 Where the seasonality of *Power and Water Corporation's* maximum demand (MD) does not correspond with the form of its *regulatory years*, *Power and Water Corporation* must explain its basis of reporting MD in the *basis of preparation*. For example, if *Power and Water Corporation* forecasts expenditure on a financial year basis but forecasts MD on a calendar year basis because MD occurs in winter, *Power and Water Corporation* 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*.

2.28 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

2.28.1 *Power and Water Corporation* may meet its reporting obligations for Table 5.4.1 by using the optional table structure set out in worksheet OPTIONAL 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

2.28.2 *Power and Water Corporation* must report maximum demand information for all network segments (sub-transmission substation and zone substation).

(a) *Power and Water Corporation* must report data for each substation separately. *Power and Water Corporation* must identify in the *basis of preparation* instances where it has decommissioned substations.

2.28.3 *Power and Water Corporation* must report the *normal cyclic rating* for all *substations* in each network segment.

(a) *Power and Water Corporation* must report the seasonal rating that corresponds to the time of the raw adjusted maximum demand. For example, *Power and Water Corporation* must report the summer normal cyclic rating of the substation if the raw adjusted maximum demand for that substation occurred in summer.

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

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

2.28.5 If either the MW or MVA measure is unavailable, *Power and Water Corporation* must approximate the *power factor* conversion based on best engineering estimates.

2.28.6 If *Power and Water Corporation* has not used *raw unadjusted maximum demand* as the basis for *coincident* and *non-coincident maximum demand* by substation, it must describe the methods it employs to calculate the reported data in the *basis of preparation*.

2.28.7 *Power and Water Corporation* 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) *Power and Water Corporation* must allocate embedded generation data to the appropriate substation under system normal conditions (consistent with the definition of *raw adjusted maximum demand*).

(b) *Power and Water Corporation* must describe the type of embedded generation data it has reported in the *basis of preparation*.

For example, *Power and Water Corporation* may state it has included scheduled, semi-scheduled and non-scheduled embedded generation. In this example, *Power and Water Corporation* can calculate native demand by adding these figures to the *raw adjusted maximum demand* figures.

2.28.8 Where *Power and Water Corporation* has calculated historical weather corrected maximum demand it must report that data.

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

2.28.9 *Power and Water Corporation* must report System coincident data which is demand at that point on the network (e.g. zone *substations*) at the time of system (or network) peak.

2.28.10 *Power and Water Corporation* must report *non-coincident maximum demand* data for each *zone substation* in each year. Such data may not necessarily coincide demand at the time of system peak.

2.28.11 Where *Power and Water Corporation* does not record and/or maintain spatial maximum demand coincident to the *system maximum demand*, *Power and Water Corporation* must report spatial maximum demand coincident to a higher network segment. *Power and Water Corporation* must identify in the *basis of preparation* the higher network segment. For example, if *Power and Water Corporation* does not maintain maximum demand data for *zone substations* coincident to the *system maximum demand*, *Power and Water Corporation* must report maximum demand data coincident to the *connection point*. In this example, *Power and Water Corporation* would identify the relevant *connection point* in the *basis of preparation*.

Example: Zone substation to facilitate a solar farm connection

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

Reporting in Tables 5.4.1 and 3.6.4

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

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

2.29 Worksheet 6.2 STPIS Customer summary & MED threshold

Table 6.2.4 - STPIS Customer summary data

2.29.1 *Power and Water Corporation* may only overwrite the formulas if it cannot accurately derive the customer numbers from Table 3.6.8. In this case *Power and Water Corporation* must explain in the *basis of preparation* why accurate customer numbers cannot be derived from Table 3.6.8. If the formulas are overwritten in Table 6.2.4, the data in Table 6.2.4 must be subject to assurance required for non-financial data as per section 6 of the *Notice*.

Table 6.2.5 – MED threshold calculation

2.29.2 *Power and Water Corporation* must report the MED threshold calculated for its electricity network for the assessment year where the assessment year equals the *reporting period*. The MED threshold is calculated in accordance with the applicable *STPIS* for the reporting year.

2.29.3 *Power and Water Corporation* must report the MED threshold as an unrounded number.

2.30 Worksheet 6.3 Sustained interruptions to supply

Table 6.3.1 - Sustained Interruptions to Supply

2.30.1 *Power and Water Corporation* must report reliability data in Table 6.3.1 in accordance with the definitions in the *AER's* Distribution Service Target Performance Incentive Scheme (STPIS) that applies to *Power and Water Corporation* in the reporting year.

2.30.2 An interruption is any loss of electricity supply to a customer associated with an outage of any part of the electricity supply network, including generation facilities

and transmission networks, of more than 0.5 seconds, including outages affecting a single premises. The customer interruption starts when recorded by equipment such as SCADA or, where such equipment does not exist, at the time of the first customer call relating to the network outage. An interruption may be planned or unplanned, momentary or sustained. Subsequent interruptions caused by network switching during fault finding are not to be included. An interruption ends when supply is again generally available to the customer.

2.30.3 An unplanned interruption is an interruption due to an unplanned event. An unplanned event is an event that causes an interruption where the customer has not been given the required notice for the interruption or where the customer has not requested the outage.

2.30.4 Interruptions to supply reported in Table 6.3.1, must be sustained interruptions, as defined in the *STPIS* that applies in the reporting year.

2.30.5 *Power and Water Corporation* must report unrounded data for the total customer minutes off supply and the average duration of sustained customer interruptions.

2.30.6 *Power and Water Corporation* must report both planned and unplanned *interruptions* to supply.

2.30.7 *Power and Water Corporation* must report *customers (STPIS)* as whole numbers.

2.30.8 *Power and Water Corporation* should report an *incident reference number* where the interruption impacts multiple feeders or has multiple restoration stages.

2.30.9 For *interruptions* that impact multiple feeders, *Power and Water Corporation* should report each *feeder* impacted on a separate row.

2.30.10 There are two options for reporting interruptions that are restored in multiple stages.

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

Each affected customer must only be reported once. In this instance, *Power and Water Corporation* should leave the 'Restoration stage' blank.

(a) leave the 'Restoration stage' column NULL

AND

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

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

OPTION 2 – use the 'Restoration stage' column

Each affected customer is only be reported once. In this instance, *Power and Water Corporation* should fill in the 'Restoration stage'

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

AND

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

(c) Data for restoration stage 2 may be aggregate data for all restoration stages, excluding restoration stage 1. *Power and Water Corporation* may also report subsequent restoration stages (stage 2 or higher) as individual rows.

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

Where *customer (STPIS)* is defined as per the *STPIS* applying to *Power and Water Corporation* in the reporting year.

2.30.11 *Power and Water Corporation* is required to maintain records to support classification of an *interruption* as an excluded event.

2.31 Worksheet 6.6 STPIS customer service

Table 6.6.2 - Inadequately Served Customers

Inadequately served customers (STPIS)

2.31.1 *Power and Water Corporation* must report reliability data in accordance with the definitions in the *AER's* Distribution *Service Target Performance Incentive Scheme* (*STPIS*) that applies to *Power and Water Corporation* in the reporting year.

2.31.2 *Power and Water Corporation* must report data for the 'Highest unplanned SAIDI of inadequately served customers' and 'Highest unplanned SAIFI of inadequately served customers' for a single customer only (i.e. to report the highest SAIDI and SAIFI experienced by the worst affected single customer).

Top 5 feeders with most inadequately served customers

2.31.3 *Power and Water Corporation* must report reliability data in accordance with the definitions in the *AER's* Distribution *Service Target Performance Incentive Scheme* (*STPIS*) that applies to *Power and Water Corporation* in the reporting year.

2.31.4 For each *feeder* type, *Power and Water Corporation* must report the network average unplanned *SAIDI* of a network average customer as the unplanned *SAIDI* of the *feeder* type including excluded events.

Top 5 zone substations with most inadequately served customers

2.31.5 *Power and Water Corporation* is required to report information on the Top five zone *substations* with most *inadequately served customers* only if it is unable to report Top five *feeders* with most *inadequately served customers*.

2.31.6 *Power and Water Corporation* must report reliability data in accordance with the definitions in the *AER's* Distribution *Service Target Performance Incentive Scheme* (*STPIS*) that applies to *Power and Water Corporation* in the reporting year.

2.32 Worksheet 6.7 STPIS daily performance

Table 6.7.1 - Daily Performance Data – Unplanned

Call centre daily performance

2.32.1 *Power and Water Corporation* must report customer service information in accordance with the definitions of the *STPIS*.

2.32.2 *Power and Water Corporation* must report the total number of calls received excluding:

(a) Calls to payment lines and automated interactive services; and

(b) Calls abandoned by the customer within 30 seconds of the call being queued for response by a human operator (where the time in which a telephone call is abandoned is not measured, then an estimate of the number of calls abandoned within 30 seconds will be determined by taking 20% of all calls abandoned).

Momentary interruptions

2.32.3 *Power and Water Corporation* must report *MAIFI* or *MAIFIe* daily outcomes if the *AER* has included a *MAIFI* or *MAIFIe* parameter in the *STPIS* that applies in the *reporting period*.

2.32.4 *Power and Water Corporation* must report *MAIFI* or *MAIFIe* in accordance with the definitions of the *STPIS*.

2.33 Worksheet 6.9 STPIS guaranteed service level

Table 6.9 - GSL Scheme

2.33.1 *Power and Water Corporation* must identify the GSL scheme or schemes that applied to it in the reporting year, and the administrator/s of the scheme/s. A GSL scheme is any scheme, standard or other arrangement that imposes services obligations on *Power and Water Corporation* and includes a regime for compensating customers for sub-standard performance.

2.33.2 *Power and Water Corporation* may report 'Specification of scheme' as a link to the jurisdiction regulator document that sets out the parameters of *Power and Water Corporation's* scheme. Alternatively, *Power and Water Corporation* may link legislation or other regulatory obligations the *AER* can use to determine the scheme's reporting parameters.

Table 6.9.1 - Guaranteed Service Levels - Jurisdictional GSL Scheme

2.33.3 *Power and Water Corporation* must report all jurisdiction GSL scheme parameters relevant to *Power and Water Corporation*. For each GSL scheme parameter, *Power and Water Corporation* must identify the parameter and any sub-parameters.

2.33.4 *Power and Water Corporation* must only include prescribed payments made in the reporting year under the relevant GSL scheme. This may include payments made in relation to GSLs not being met in the previous reporting year.

2.33.5 *Power and Water Corporation* must include all instances where a GSL service parameter is not met in the reporting year. This may include GSL instances for which payments have not yet been made.

2.34 Worksheet 7.4 Shared assets

Table 7.4.1 - Total Unregulated Revenue Earned with Shared Assets

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

2.35 Worksheet 7.5 Large projects

Table 7.5.1 - Large Project Expenditure

2.35.1 *Power and Water Corporation* must report *operating expenditure* and *capital expenditure* incurred in the reporting year for all large projects. As per the large project definition, a large project is any project that has commenced, where the total expected expenditure on the project exceeds a threshold value.

2.35.2 For *electricity distributor*s 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.

2.35.3 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.

2.35.4 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.

2.35.5 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.

2.35.6 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.

2.35.7 *Power and Water Corporation* must report *operating expenditure* and *capital expenditure* as incurred for all large projects for all *reporting periods* covering the life of the project.

2.35.8 *Power and Water Corporation* must only report the expenditure incurred in the reporting year in Table 7.5.1.

2.35.9 *Power and Water Corporation* is not required to report ongoing costs after the project is commissioned in Table 7.5.1.

2.35.10 Table 7.5.1 requires both large project *operating expenditure* and *capital expenditure* by direct and *indirect expenditure*. *Power and Water Corporation* must report *overheads* expenditure in columns with headings marked '*indirect expenditure*'.

2.36 Worksheet 7.10 Jurisdictional schemes

Table 7.10.1 - Jurisdictional Scheme Payments

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

2.37 Worksheet 7.11 Demand management

Table 7.11.1 - DMIS - Projects Submitted for Approval

Table 7.11.2 - DMIAM - Projects Submitted for Approval

2.37.1 *Power and Water Corporation* must report expenditures incurred in a *reporting period* on all *projects submitted for approval* by the *AER*.

2.37.2 *Power and Water Corporation* must identify in its *basis of preparation* projects submitted to the *AER* but not approved by the *AER*.

2.38 Worksheet 8.1 Income statement

Table 8.1.1 - Income Statement

2.38.1 *Power and Water Corporation* must report revaluations or *adjustments* for impairment made in the *audited statutory accounts* in the *regulatory adjustments* column in Table 8.1.1.

Table 8.1.1.1A – Revenue – Distribution Business & Standard Control

Table 8.1.1.2A – Expenditure – Distribution Business & Standard Control

Audited statutory accounts

2.38.2 The data requirements are set out in Tables 8.1.1.1A and 8.1.1.2A with additional context provided by the general instructions in this document. There are no additional instructions.

Regulatory adjustments

2.38.3 The data requirements are set out in Tables 8.1.1.1A and 8.1.1.2A with additional context provided by the general instructions in this document. There are no additional instructions.

Standard Control

2.38.4 The data requirements are set out in Tables 8.1.1.1A and 8.1.1.2A, with additional context provided by the general instructions in this document. There are no additional instructions.

Table 8.1.1.1B – Revenue - Alternative Control Services

Table 8.1.1.2B – Expenditure - Alternative Control Services

2.38.5 The data requirements are set out in Tables 8.1.1.1B and 8.1.1.2B, with additional context provided by the general instructions in this document. There are no additional instructions.

Table 8.1.1.1C – Revenue - Other Services

Table 8.1.1.2C – Expenditure - Other Services

2.38.6 The data requirements are set out in Tables 8.1.1.1C and 8.1.1.2C, with additional context provided by the general instructions in this document. There are no additional instructions.

2.39 Worksheet 8.2 Capital expenditure

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

2.39.1 *Power and Water Corporation* must report *capital expenditure* for each capital expenditure purpose and must include capital expenditure funded via capital contributions (i.e. the capital contributions must be included as a positive value).

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

2.39.2 The reported *capital expenditure* purpose categories must match the categories used in *Power and Water Corporation's*

(a) regulatory proposal (set out in the Reset RIN response) for the *reporting period*; or

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

2.39.3 *Power and Water Corporation* must include in reported *capital expenditure* any profit margins or management fees paid directly or indirectly to related parties in the *reporting period*.

Related party margin

2.39.4 *Related party margin* expenditure reported by *Power and Water Corporation* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in a *reporting period*.

Table 8.2.3 - Capex Other Services - Including Total Capital Contributions

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

2.39.5 *Power and Water Corporation* must report *capital expenditure* for each *capital expenditure* purpose including expenditure funded via *capital contributions* and must include *capital contributions* as a positive value where relevant.

2.39.6 The reported *capital expenditure* purpose categories must match the categories used by *Power and Water Corporation* in its *regulatory proposal* (set out in the Reset RIN response) for the *reporting period*.

2.39.7 *Power and Water Corporation* must include any profit margins or management fees paid directly or indirectly to *related party* for the *reporting period*.

Related party margin

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

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

2.39.9 Where expenditure in a category of expense is more than five per cent of the total *negotiated services capital expenditure Power and Water Corporation* must identify the category and report the expense.

2.39.10 The expenditure reported by *Power and Water Corporation* must include any profit margins or management fees paid directly or indirectly to related party contractors in the *reporting period*.

Related party margin

2.39.11 *Related party margin* expenditure reported by *Power and Water Corporation* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the *reporting period*.

Table 8.2.4 - Capex By Asset Class - Standard Control Services

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

2.39.12 *Power and Water Corporation* must report against each asset class specified in its current determination as listed in the *AER's* final decision *post-tax revenue model* or if the *AER's* final decision *post-tax revenue model* has been updated, the most recent *post-tax revenue model* update issued by the *AER*.

2.39.13 Where allocations are based on assumptions *Power and Water Corporation* must explain the allocation method in its *basis of preparation*.

2.39.14 *Power and Water Corporation* must explain in its *basis of preparation* the basis upon which it has reported movements in capitalised *provisions*.

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

2.39.16 *Power and Water Corporation* must report *capital expenditure* funded by *capital contributions* for each asset class and must include the *capital contributions* as a positive value where relevant.

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

Type 1 capital contribution by asset class

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

Type 2 capital contribution by asset class

2.39.18 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in Table 8.2.5. There are no further instructions.

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

2.39.19 Where reported gross *capital expenditure* by purpose includes *capital contributions*, *Power and Water Corporation* must report type 1 and *type 2 capital contribution* included in the amount.

Table 8.2.6 - Disposals by Asset Class

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

Table 8.2.7 - Immediate Expensing of Capex

2.39.21 *Power and Water Corporation* must report immediate expensing *capital expenditure* against each asset class specified in its current determination as listed in the *AER's* final decision *post-tax revenue model* or if the *AER's* final decision *post-tax revenue model* has been updated, the most recent *post-tax revenue model* update issued by the *AER*.

2.39.22 Where allocations are based on assumptions *Power and Water Corporation* must explain the allocation method in its *basis of preparation*.

2.39.23 The reported values of *Power and Water Corporation'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 *Power and Water Corporation*, whether Federal or *NTER*, for the *reporting period*. Where, as a result of the ATO's decision-making process these values change, *Power and Water Corporation* must report the updated values to the *AER*.

Table 8.2.8 - Capital Contributions by Asset Class – PWC undergrounding capex (equity funded)

2.39.24 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded yellow in Table 8.2.5. There are no further instructions.

2.40 Worksheet 8.4 Operating expenditure by purpose

Table 8.4.1 - Operating Expenditure - by Purpose

2.40.1 *Power and Water Corporation* must report *operating expenditure* consistent with its income statement in Table 8.1.1.

2.40.2 *Power and Water Corporation* must identify any category and report expenditure in that category where the expense in that category is more than five per cent of the total *standard control services operating expenditure*. Categories reported should be relevant to the *Distribution Business* service classification and may reflect categories used to forecast *operating expenditure*s in the reporting year. Forecast *operating expenditure* categories include those in RIN responses provided with regulatory proposals, or the categories used in the most recent *AER* approved *post-tax revenue model*. The categories reported by *Distribution Business* will be the same categories that apply to the disaggregated services of *Distribution Business*, that is, *Standard Control Services*, Alternative Control Service, and Other Services. *Power and Water Corporation* must report *debt raising expenditure* as a separate category regardless of the amount.

2.40.3 Expenditure reported by *Power and Water Corporation* must include all profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Standard control

2.40.4 Where expenditure in a category of expense is more than five per cent of the total *standard control services operating expenditure Power and Water Corporation* must identify the category and report the expenditure. *Power and Water Corporation* must report *debt raising expenditure* as a separate category regardless of the amount.

2.40.5 Expenditure reported by *Power and Water Corporation* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Alternative control

2.40.6 *Power and Water Corporation* must report *operating expenditure* consistent with Table 8.1.1.

2.40.7 Where expenditure in a category of expense is more than five per cent of the total alternative control services *operating expenditure Power and Water Corporation* must identify the category and report the expense.

2.40.8 The expenditure reported by *Power and Water Corporation* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Other services

2.40.9 Where expenditure in a category of expense is more than five per cent of the total *negotiated services operating expenditure Power and Water Corporation* must identify the category and report the expense.

2.40.10 The expenditure reported by *Power and Water Corporation* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Related party margin

2.40.11 *Related party margin* expenditure reported by *Power and Water Corporation* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the *reporting period*.

2.41 Worksheet 8.6 Indicative asset base roll forward

2.41.1 *Power and Water Corporation* must report the required data in accordance with the *AER's* Roll Forward Model and the requirements in Tables 8.6.1 and 8.6.2 and definitions in the AER Networks Glossary.

Table 8.6.1 - Asset Base Roll Forward – Standard Control Services

2.41.2 *Power and Water Corporation* 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 the most recent *post-tax revenue model* or *post-tax revenue model* update issued by the *AER* (at or after the *electricity distributor's* final determination for the regulatory period).

(b) In remaining years of a regulatory control period, the opening *asset base* value should equal the *closing value* of the prior year.

2.41.3 *Power and Water Corporation* must report the *inflation addition* consistent with the inflation requirement as per the annual revenue adjustment process set out in the final determination.

2.41.4 *Power and Water Corporation* must report the *forecast straight-line depreciation* based on the forecast real straight-line *depreciation* determined in the most recent *post-tax revenue model* update issued by the *AER* after the final determination but converted to nominal terms.

2.41.5 *Power and Water Corporation* must report the *gross capex* and *disposals* consistent with expenditures reported in worksheet 8.2, or the income statement for *standard control services*.

2.41.6 *Power and Water Corporation* must report the *capex timing adjustment* consistent with the 'half year WACC adjustment' described in the *roll forward model*, using the WACC value determined in the latest *return on debt* annual updated *post-tax revenue model* published by the *AER*.

2.41.7 If *Power and Water Corporation* reports against the 'Final year of reg period adjustment' row or the 'Other asset adjustments' row, *Power and Water Corporation* must provide, in the *basis of preparation*, an explanation of the adjustments reported in Table 8.6.1.

Table 8.6.2 - Asset Base Roll Forward – Alternative Control Services

2.41.8 *Power and Water Corporation* 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 the most recent *post-tax revenue model* or *post-tax revenue model* update issued by the *AER* (at or after the *electricity distributor's* final determination for the regulatory period).

(b) In remaining years of a regulatory control period, the opening *asset base* value should equal the *closing value* of the prior year.

2.41.9 *Power and Water Corporation* must report the *inflation addition* consistent with the inflation requirement as per the annual revenue adjustment process set out in the final determination.

2.41.10 *Power and Water Corporation* may report straight-line *depreciation* as either forecast or actual.

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

2.41.12 *Power and Water Corporation* must report the gross capex and disposals consistent with expenditures reported in the income statements for prescribed transmission services - Regulatory Accounts.

2.41.13 *Power and Water Corporation* must report the *capex timing adjustment* consistent with the 'half year *WACC* adjustment' described in the *roll forward model*, using the WACC value determined in the latest *return on debt* annual updated *post-tax revenue model* published by the *AER*.

2.42 Worksheet 8.7 Profitability tax data

Table 8.7.1 - Profitability Tax Data

Ownership structure

2.42.1 NULL is a valid option for ownership structure where *Power and Water Corporation* is a privately owned corporate structure.

2.42.2 *Power and Water Corporation* must identify its ownership structure as a:

(a) Private sector entity which is taxed as a company; or

(b) NTER entity; or

(c) government owned entity not reporting under the NTER; or

(d) flow-through entity.

2.42.3 *Power and Water Corporation* must identify itself as a flow-through entity where it is a flow-through entity in which an NTER entity or a government entity not reporting under the NTER holds an interest in *Power and Water Corporation's* assets. If the *ownership structure* of *Power and Water Corporation* has changed during the *reporting period* (due to a privatisation, acquisition or restructure), *Power and Water Corporation* must identify the structure which was applicable for the majority of the *reporting period*. *Power and Water Corporation* must note the change of *ownership structure* in its *basis of preparation*.

2.42.4 If *Power and Water Corporation* is a flow-through entity for the *reporting period*, it must calculate a blended *tax rate*. To determine the appropriate *tax rate* for *Power and Water Corporation* as a flow-through entity, we request the determination of a blended *tax rate* that represents the applicable Australian income *tax rate*s for the initial recipients of *Power and Water Corporation's* profits. The blended *tax rate* calculation must not include any foreign taxes which may apply to distributions received by *Power and Water Corporation's* investors (e.g. dividends, return on tax equity instruments, partnership distributions and trust distributions).

2.42.5 *Power and Water Corporation's* tax rate must be determined by *Power and Water Corporation'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 calculated in accordance with section 2.42.4;

(e) for flow-through entities in which a NTER entity or a government entity not reporting under the NTER hold an interest in *Power and Water Corporation's assets* – the blended *tax rate* calculated in accordance with section 2.42.3 and 2.42.4.

Tax related information

2.42.6 For each *reporting period*, *Power and Water Corporation* 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 *Power and Water Corporation'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 *Power and Water Corporation's tax asset base*:

i. any historical *depreciation* of *Power and Water Corporation's tax asset base* provided by *Power and Water Corporation* 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 *Power and Water Corporation's tax asset base*; or if not available

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

iv. an estimate of *Power and Water Corporation's* actual *tax asset base* depreciation based on a *tax asset base* from the most recent applicable final decision *post-tax revenue model* updated for actual *capital expenditure* and CPI.

Taxable income adjustments

2.42.7 *Power and Water Corporation* must report any cumulative carried forward *tax losses* from the provision of core regulated services from the prior *reporting period*.

2.42.8 Where *Power and Water Corporation* 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*.

2.42.9 *Power and Water Corporation* must report the total taxable revenue and/or income for *capital contributions* and/or *gifted assets*.

2.42.10 *Power and Water Corporation* must report any permanent differences from disallowed interest expenditure – these are self-assessed. This is interest expenditure, that is non-deductible for tax purposes pursuant to the Income Tax Assessment Act 1997.

2.42.11 *Power and Water Corporation* must report any permanent differences from adjustments to prior year returns. This can occur when:

(a) a prior year's income tax assessments for *Power and Water Corporation* 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)

2.42.12 *Power and Water Corporation* must report the interest-bearing liabilities held by *Power and Water Corporation* at the beginning of the *reporting period* and used to fund the operation of, and investment into, its core regulated services;

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

2.42.14 *Power and Water Corporation* must report the interest expense paid to a related party of *Power and Water Corporation* during the *reporting period*.

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

2.43 Worksheet P1.1 Cost reflective tariff and metering

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

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

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

2.43.1 *Power and Water Corporation* must report *total energy delivered*, where *energy delivered* to a customer on a secondary tariff is to be reported against the customer's primary tariff.

2.43.2 *Power and Water Corporation* must report *energy delivered* information disaggregated by meter type where possible. If *actual information* is not readily available estimates can be provided. Alternatively, *Power and Water Corporation* may aggregate data to a specific meter type for example, type 4 meters for all *smart meters*. In this case, meter types 1-3 would have '0' reported against them.

2.43.3 If meter type data has been aggregated, report '0' for component meters.

2.43.4 Where *Power and Water Corporation* uses estimates of meter type aggregation, it must explain, in the *basis of preparation*, why *actual information* cannot be provided or why aggregate data is appropriate, given *Power and Water Corporation's* circumstances.

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

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

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

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

2.43.5 If *Power and Water Corporation* reports against the row 'meter type other' it must state the meter type it is reporting in the *basis of preparation*.

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

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

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

2.43.6 *Power and Water Corporation* must report *customers (tariffs)* for a *reporting period* as the number of energised connection points.

2.43.7 For *cost reflective tariff* customer numbers – *Power and Water Corporation* must only report customers assigned to cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the 'secondary tariff customer numbers' table.

2.43.8 For *non-cost reflective tariff* customer numbers - *Power and Water Corporation* must only report customers assigned to non-cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the 'secondary tariff customer numbers' table

2.43.9 Secondary tariff customer numbers – *Power and Water Corporation* must only report customers with a secondary tariff in this table. They must be recorded against the secondary tariff only, and not their primary tariff.

2.43.10 If *Power and Water Corporation* reports against the row 'meter type other' it must state the meter type it is reporting in the *basis of preparation*.

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

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

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

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

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

2.44.2 *Power and Water Corporation* must report *total energy delivered*, where *energy delivered* to a customer on a secondary tariff is to be reported against the customer's primary tariff.

2.44.3 *Power and Water Corporation* must report *energy delivered* information disaggregated by meter type where possible. If *actual information* is not readily available estimates can be provided. Alternatively, *Power and Water Corporation* may aggregate data to a specific meter type for example, type 4 meters for all *smart meters*. In this case, meter types 1-3 would have '0' reported against them.

2.44.4 If meter type data has been aggregated, report '0' for component meters.

2.44.5 Where *Power and Water Corporation* uses estimates of meter type aggregation, it must explain, in the *basis of preparation*, why *actual information* cannot be provided or why aggregate data is appropriate, given *Power and Water Corporation's* circumstances.

2.44.6 If *Power and Water Corporation* reports against the row 'meter type other' it must state the meter type it is reporting in the *basis of preparation*.

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

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

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

2.44.7 *Power and Water Corporation* must report *customers (tariff)* for a *reporting period* as the number of energised connection points.

2.44.8 For *cost reflective tariff* customer numbers – *Power and Water Corporation* must only report customers assigned to cost reflective primary tariffs in this table. Data

relating to secondary tariffs should only be included in the 'secondary tariff customers' table on worksheet P1.3.

2.44.9 For *non-cost reflective tariff* customer numbers - *Power and Water Corporation* must only report customers assigned to non-cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the 'secondary tariff customers' table on worksheet P1.3.

2.44.10 *Secondary tariff* customer numbers – *Power and Water Corporation* must only report customers with a *secondary tariff* in this table. They must be recorded against the *secondary tariff* only, and not their primary tariff.

2.44.11 If *Power and Water Corporation* reports against the row 'meter type other' it must state the meter type it is reporting in the *basis of preparation*.

2.45 Worksheet P1.3 Secondary tariffs

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

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

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

2.45.1 *Power and Water Corporation* must report *customers (tariffs)* for a *reporting period* as the number of energised connection points.

2.45.2 For *cost reflective tariff* customer numbers – *Power and Water Corporation* must only report customers assigned to cost reflective primary tariffs in this table. Data relating to *secondary tariffs* should only be included in the 'secondary tariff customers' table.

2.45.3 For *non-cost reflective tariff* customer numbers - *Power and Water Corporation* must only report customers assigned to non-cost reflective primary tariffs in this table. Data relating to *secondary tariffs* should only be included in the 'secondary tariff customers' table.

2.45.4 *Secondary tariff* customer numbers – *Power and Water Corporation* must only report customers with a secondary tariff in this table. They must be recorded against the *secondary tariff* only, and not their primary tariff.

2.45.5 If *Power and Water Corporation* reports against the row 'meter type other' it must state the meter type it is reporting in the *basis of preparation*.

2.46 Worksheet NSP additional information

2.46.1 This worksheet is provided to enable *Power and Water Corporation* to provide explanatory material, or alternative presentations of data in support of their submission.

2.46.2 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.

2.46.3 Other information can be added to the worksheet, as required. The *AER* will publish information in this worksheet unless an explicit claim for confidentiality is made over the information provided.

3 Data submission workbook – Legacy meters

3.1 Legacy meters general information

3.1.1 *Power and Water Corporation* does not have legacy metering services classified as *standard control services* for the regulatory years 2024-25 to 2028-29. Separate reporting of SCS - legacy metering information is not required for *Power and Water Corporation.*