

PWC Annual Notice Requirement List – Written Response

2024-25

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Purpose and Contents

This document sets out Power and Water Corporation's response to the Australian Energy Regulator's (AER) Regulatory Information Notice (RIN) - April 2024, issued under section 28D of the National Electricity Law (NEL) and Part 3, Division 4 of the NEL.

It confirms how Power and Water has met the information and supporting documentation requirements for the 2024-25 reporting period, as specified in sections 3-6 of the Notice.

This document includes:

- Supporting information requirements under Section 4: responses to supporting information requirements under section 4 of the Notice.
- All other obligations under the Notice: confirmation of compliance with data, Basis of Preparation, assurance, and statutory declaration requirements under sections 1, 3, 5 and 6.
- PWC Files Register: a record of all documents provided as part of Power and Water's submission, listed in accordance with clause 4.1.2(b) of the Notice.

Together with the data submission workbooks, Basis of Preparation, audit and assurance reports, and CEO statutory declaration, this document forms Power and Water's complete RIN submission to the AER for 2024-25.

Supporting information requirements under Section 4

Cl.	Sub	Requirement	PWC's Response:
4.1		Requirement to provide supporting information under this Notice	
	4.1.1	Power and Water Corporation must prepare and provide the AER with the information set out in sections 4, 5 and 6 of this Notice.	We confirm we have prepared and provided all relevant information including the information set out in sections 4, 5 and 6 of the Notice.
	4.1.2	Power and Water Corporation must also provide the following information to assist the AER in identifying the information: (a) a table that identifies each response to this section 4 and where it is provided in the annual information submission;	The table headed “Supporting information requirements under Section 4” contained within the document Power and Water – Annual Notice – 2024-25 – Notice Response - Public (this document) has been developed to identify each response to section 4, and references where it is provided in the annual information submission.
	4.1.2	Power and Water Corporation must also provide the following information to assist the AER in identifying the information: (b) a table that references each file (workbook, document or other) provided, where each file listed in the table must be given a name in the form: Power and Water – Annual Notice – [reporting period] – [title] – [public/confidential]	The table headed “PWC Files Register” contained within the document Power and Water – Annual Notice – 2024-25 – Notice Response - Public (this document) references each file (workbook, document or other) provided, and we confirm that each file listed in the table has been named in the form: Power and Water - Annual Notice - 2024-25 - [Title] - [Public/Confidential]
4.2		Policies and procedures	

Cl.	Sub	Requirement	PWC's Response:
	4.2.1	<p>Power and Water Corporation must provide its policies and procedures, encompassing:</p> <ul style="list-style-type: none"> (a) regulatory accounting principles and policies, (b) capitalisation policy, (c) policy/procedures for the allocation of overheads, in accordance with the approved cost allocation method. 	<p>We have provided our policies and procedures that incorporate our regulatory accounting principles and policies.</p> <p>These documents are:</p> <ul style="list-style-type: none"> • Fixed Asset Plan (Power and Water – Annual Notice – 2024-25 – Fixed Asset Plan – Public) • AER Approved Regulatory Cost Allocation Method document (Power and Water – Annual Notice – 2024-25 – Regulatory CAM – Public) <p>The capitalisation policy applied for the 2024-25 regulatory period is described in the Fixed Asset Plan. The approach to capitalisation of indirect costs for regulatory accounting purposes is described in our AER Approved Regulatory Cost Allocation Method. The approach utilised for the 2024-25 regulatory period remains unchanged from prior periods.</p> <p>Section 9.3 of the AER Approved Regulatory Cost Allocation Method provides a statement of policy for determining the allocation of overheads for the 2024-25 regulatory period. This remains in accordance with our cost allocation method from prior periods.</p>
	4.2.2	<p>Power and Water Corporation must identify any changes to the policies and procedures listed at 4.2.1 that occurred in the reporting period, and describe:</p> <ul style="list-style-type: none"> (a) the reason for the change (b) the impact of the change on the information being reported. 	<p>We confirm there have been no changes made to these policies and procedures during the reporting period, and these remain consistent with the policies and procedures in place during the prior reporting period.</p>
	4.2.3	<p>If the policies and procedures required at 4.2.1 have previously been submitted to the AER, and have not been amended since that submission, Power and Water Corporation must report the previous</p>	<p>Whilst we have previously submitted these policies and procedures in the past, and there has been no changes made to them, as this is the start of a new Determination Period, we felt it appropriate to resubmit these documents for this regulatory period.</p>

Cl.	Sub	Requirement	PWC's Response:
		submission date and does not have to provide the policies and procedures again.	
4.3		Regulatory adjustments	
	4.3.1	For regulatory adjustments recorded in the data workbooks (Workbook 06 – Operating expenditure, Workbook 09 – Revenue and financial statements) Power and Water Corporation must provide information that reconciles and explains all adjustments between the audited statutory accounts and the Distribution business, set out in a regulatory adjustment reconciliation report.	We have prepared and provided a Microsoft Excel workbook that reconciles and explains all adjustments between the audited statutory accounts and the Distribution business, set out in the regulatory adjustment reconciliation report titled Power and Water – Annual Notice – 2024-25 – Regulatory Accounts Reconciliation – Public.
	4.3.2	For each regulatory adjustment recorded in the data workbooks (Workbook 06 – Operating expenditure, Workbook 09 – Revenue and financial statements) the regulatory adjustment reconciliation report must include: <ul style="list-style-type: none"> (a) a detailed explanation for the underlying reason for the regulatory adjustment. (b) methodology and assumptions used to quantify the regulatory adjustment. (c) details of relevant debits and credits associated with the regulatory adjustment. 	Each regulatory adjustment recorded in the regulatory adjustment reconciliation report has included: <ul style="list-style-type: none"> • a detailed explanation for the underlying reason for the regulatory adjustment • methodology and assumptions used to quantify the regulatory adjustment • details of relevant debits and credits associated with the regulatory adjustment
	4.3.3	If Power and Water Corporation has previously provided the AER with a regulatory adjustments journal in response to annual reporting obligations in place for the 2022-23 reporting year, then the regulatory adjustment reconciliation report must continue to be in the form of a regulatory adjustments journal.	Power and Water have not previously provided a regulatory adjustments journal in response to annual reporting obligations in place for the 2022-23 reporting year.
4.4		Discretionary row descriptors	

Cl.	Sub	Requirement	PWC's Response:						
	4.4.1	Power and Water Corporation should keep discretionary row descriptors (inputs) used to meet the information requirements in the data workbooks at Appendix A the same in each reporting period.	We confirm we have kept discretionary row descriptors used to meet the information requirements in the data workbooks at Appendix A to the Notice the same as in the previous reporting period, except to the extent noted in our response to 4.4.2.						
	4.4.2	<p>If Power and Water Corporation has varied the row descriptors (input) compared to those used in the previous reporting period or regulatory year, it must provide:</p> <ul style="list-style-type: none"> (a) an explanation of the relationship between the current row descriptors, and those used in the previous annual submission (b) an explanation of why the change was made (c) supporting material (or references to supporting material) driving the change (including for example policies, guidelines, or accounting standards). 	We confirm that we have not varied the row descriptors (input) compared to those used in the previous reporting period or regulatory year.						
4.5		Allocation of revenues and expenditures to distribution services							
	4.5.1	<p>For each item of revenue or expenditure that is not directly attributable and is reported on a causal allocation basis to distribution services provide:</p> <ul style="list-style-type: none"> (a) a description of the causal basis of allocation (b) the numeric quantity of the allocator (c) an explanation of why the allocator was selected. 	<p>(a) All expenditure that is not directly attributable and is reported on a causal allocation basis to distribution services places reliance on our cost allocation model that applies the drivers identified in part (b) below to indirect costs.</p> <p>(b) Where 100% of an expenditure cannot be attributed to Distribution Services, the following percentages have been applied in accordance with our AER approved CAM.</p> <table border="1"> <thead> <tr> <th>Allocation Method</th> <th>Distribution Allocation %</th> </tr> </thead> <tbody> <tr> <td>Economics & regulation (Time)</td> <td>87.91</td> </tr> <tr> <td>Environmental Driver</td> <td>46.26</td> </tr> </tbody> </table>	Allocation Method	Distribution Allocation %	Economics & regulation (Time)	87.91	Environmental Driver	46.26
Allocation Method	Distribution Allocation %								
Economics & regulation (Time)	87.91								
Environmental Driver	46.26								

Cl.	Sub	Requirement	PWC's Response:	
			Even distribution (SPA)	24.19
			FTE	59.25
			FTE + Contractors	61.43
			Hardware	55.84
			Legal Instructions	34.92
			OPS Driver	52.42
			PMO Driver	53.61
			Revenue, all	27.53
			Revenue, ex Gas	42.29
			SCM Forecast Share	30.00
			FTE, Value of assets, Vehicle ownership	48.63
			(c) Consistent with prior regulatory periods, each allocator has been applied as Power and Water believe it to be the most appropriate and best estimate of the basis of allocation.	
	4.5.2	For each item of revenue or expenditure that is not directly attributable and is reported on a non-causal allocation basis to distribution services provide: (a) a description of the non-causal basis of allocation (b) the numeric quantity of the allocator	There have been no items of revenue or expenditure allocated to distribution services that is not directly attributable or utilises a non-causal basis of allocation for the regulatory period.	

Cl.	Sub	Requirement	PWC's Response:														
		(c) an explanation of why the allocator was preferred over other possible allocators (d) an explanation why no causal basis of allocation could be established (e) documents showing any approval previously granted by the AER to use the allocator.															
4.6		Allocation of revenues and expenditures to service segments															
	4.6.1	For each item of revenue or expenditure reported on a causal allocation basis from distribution services to a service segment provide: (a) a description of the causal basis of allocation (b) the numeric quantity of the allocator (c) an explanation of why the allocator was selected.	(a) All expenditure that is not directly attributable and is reported on a causal allocation basis from distribution services to a service segment is done using the proportion of the expenditure directly attributed to each service to the total expenditure directly attributed to all services. (b) The numeric quantity of the allocator is as shown in the below table: <table border="1" data-bbox="1317 791 1921 1235"> <thead> <tr> <th>Service Classification</th> <th>Allocator</th> </tr> </thead> <tbody> <tr> <td>Standard Control Services</td> <td>71.2%</td> </tr> <tr> <td>ACS - Metering</td> <td>9.0%</td> </tr> <tr> <td>ACS – Quoted Services</td> <td>2.4%</td> </tr> <tr> <td>ACS – Fee Based Services</td> <td>5.2%</td> </tr> <tr> <td>Unregulated</td> <td>12.2%</td> </tr> <tr> <td>Total</td> <td>100%</td> </tr> </tbody> </table>	Service Classification	Allocator	Standard Control Services	71.2%	ACS - Metering	9.0%	ACS – Quoted Services	2.4%	ACS – Fee Based Services	5.2%	Unregulated	12.2%	Total	100%
Service Classification	Allocator																
Standard Control Services	71.2%																
ACS - Metering	9.0%																
ACS – Quoted Services	2.4%																
ACS – Fee Based Services	5.2%																
Unregulated	12.2%																
Total	100%																

Cl.	Sub	Requirement	PWC's Response:
			(c) This method of allocation was implemented as it aligns with the AER approved CAM and Australian Accounting Standards.
	4.6.2	<p>For each item of revenue or expenditure reported on a non-causal allocation basis from distribution services to a service segment provide:</p> <ul style="list-style-type: none"> (a) a description of the non-causal basis of allocation (b) the numeric quantity of the allocator (c) an explanation of why the allocator was preferred over other possible allocators (d) an explanation why no causal basis of allocation could be established (e) documents showing any approval previously granted by the AER to use the allocator. 	There have been no items of revenue or expenditure reported on a non-causal allocation basis from distribution services to a service segment.
4.7		Material differences	
	4.7.1	Identify each difference (where the difference is equal to or greater than ± 10 per cent) between the AER's forecast operating expenditure and actual operating expenditure reported in Workbook 06 – Operating expenditure.	We have prepared and provided a table that identifies each material difference between the AER's forecast operating expenditure and actual operating expenditure captured under Workbook 6 - Operating expenditure, set out in the report titled Power and Water – Annual Notice – 2024-25 – Opex Material Differences - Public
	4.7.2	Identify each difference (where the difference is equal to or greater than ± 10 per cent) between the AER's forecast operating expenditure and actual operating expenditure reported in Workbook 07 – Capital expenditure.	We have prepared and provided a table that identifies each material difference between the AER's forecast operating expenditure and actual operating expenditure captured under Workbook 7 - Capital expenditure, set out in the report titled Power and Water – Annual Notice – 2024-25 – Capex Material Differences - Public

Cl.	Sub	Requirement	PWC's Response:
	4.7.3	Explain the reasons for each difference identified in the response to section 4.7.1 and 4.7.2.	<p>The reasons underlying each of the material differences identified in the response to section 4.7.1 and 4.7.2 has been described in the following files:</p> <ul style="list-style-type: none"> • Power and Water – Annual Notice – 2024-25 – Opex Material Differences - Public • Power and Water – Annual Notice – 2024-25 – Capex Material Differences - Public
4.8		Compliance	
	4.8.1	Explain the procedures and processes used by Power and Water Corporation to ensure that the distribution services have been classified in accordance its current distribution determination.	<p>Power and Water has adopted accounting procedures to ensure that work provided in relation to direct control services and regulated parts of our network can be distinguished from other services we provide in relation to unregulated parts of the network. Separately we identify costs associated with metering services, fee based and quoted services and ensure these costs are separated from standard control services and other distribution services in the regulated parts of our network.</p> <p>This process includes our application of the AER Approved Cost Allocation Method (CAM) which specifies an approach where directly attributable costs are applied to the service definitions as per the AER Determination, with any residual or indirect costs allocated using the allocation measures set out in the CAM.</p>
	4.8.2	Explain the procedures and processes used by Power and Water Corporation to ensure that the negotiated service criteria, as set out in the Power and Water Corporation's current distribution determination, have been applied.	<p>Power and Water has no negotiated services classified as part of its Determination for this regulatory period.</p>

Cl.	Sub	Requirement	PWC's Response:
	4.8.3	Describe the process Power and Water Corporation has in place to identify a negative change event under clause 6.6.1(f) of the NTNER and the materiality threshold applied to these events.	<p>Power and Water has a monthly performance report, which includes analysis and commentary for any departures greater than a 5% tolerance from the approved allowances. This captures and considers any potential pass-through events, including those that would result in materially lower costs in providing direct control services.</p> <p>These reports are considered by management at a monthly meeting, with actions identified for any negative change events that have been identified.</p> <p>In addition, for any regulatory, market or business changes that have potential to become negative change events, these are considered by management and incorporated to our forecasting systems. Where the result indicates an exception outside our 5% tolerance, these are considered for potential negative change events.</p> <p>Upon identification of a negative change event, Power and Water will make a submission to the AER outlining all relevant information as soon as practicable.</p>
4.9		Demand management incentive scheme	
	4.9.1	Identify each demand management incentive scheme (DMIS) eligible project and committed project for which Power and Water Corporation seeks approval.	We have not identified any projects for the regulatory period that meet the definition of an 'eligible' or 'committed' project under the Demand Management Incentive Scheme (DMIS).
	4.9.2	For each DMIS eligible project identified in the response to section 4.9.1: (a) explain how it complies with the AER's RIT-D or the minimum project evaluation requirements detailed at section 2.2.1 of the DMIS;	We have not identified any projects for the regulatory period that meet the definition of an 'eligible' or 'committed' project under the Demand Management Incentive Scheme (DMIS).

Cl.	Sub	Requirement	PWC's Response:
		(b) submit a demand management compliance report in accordance with section 2.4 of the DMIS.	
	4.9.3	<p>For each committed project identified in the response to section 4.9.1:</p> <ul style="list-style-type: none"> (a) explain how it complies with committed project requirements as detailed at section 2.2.2 of the DMIS; (b) calculate the project incentive that each committed project can receive, in accordance with section 2.3 of the DMIS; (c) calculate total financial incentive that Power and Water Corporation can accrue across all committed projects for the reporting period in accordance with section 2.5 of the DMIS; (d) submit a demand management compliance report in accordance with section 2.4 of the DMIS. 	<p>We have not identified any projects for the regulatory period that meet the definition of an 'eligible' or 'committed' project under the Demand Management Incentive Scheme (DMIS).</p>
	4.9.4	Provide an overview of developments in relation to projects or programs completed in previous years of the current regulatory control period, and of any results to date.	<p>This is the first year of the current regulatory control period.</p> <p>We have not identified any projects for the regulatory period that meet the definition of an 'eligible' or 'committed' project under the Demand Management Incentive Scheme (DMIS).</p> <p>For completeness, we had no projects or programs completed in the prior regulatory control period that were subject to the AER's DMIS.</p>
	4.9.5	Provide any other required information as specified by the DMIS.	<p>In compliance with the DMIS, we have separately provided our 2024-25 DMIS Compliance Report (Power and Water – Annual Notice – 2024-25 – DMIS – Public). Our report outlines how we have addressed each of the reporting requirements under section 2.4 of the DMIS.</p> <p>In summary, the DMIS stipulates that we outline committed projects in Part A of our annual DMIS compliance report, and eligible projects in Part B of our annual DMIS compliance report. We have reported no</p>

Cl.	Sub	Requirement	PWC's Response:
			projects that are committed or eligible in the 2024-25 regulatory year in Part A or Part B of our report.
4.10		Demand management innovation allowance mechanism	
	4.10.1	Identify each demand management innovation allowance mechanism (DMIAM) eligible project for which Power and Water Corporation seeks approval.	<p>We have identified 1 project in the 2024-25 year that meets the eligibility criteria for the Demand Management Innovation Allowance Mechanism (DMIAM).</p> <p>This project is referred to as:</p> <ul style="list-style-type: none"> • Community Battery Trial
	4.10.2	<p>For each DMIAM eligible project identified in the response to section 4.10.1:</p> <p>(a) explain how it complies with project criteria detailed at section 2.2.1 of the DMIAM;</p> <p>(b) submit a compliance report in accordance with section 2.3 of the DMIAM.</p>	<p>In compliance with the DMIAM, we have separately provided our 2024-25 DMIAM Compliance Report (Power and Water – Annual Notice – 2024-25 – DMIAM – Public). Our report outlines how we have addressed each of the reporting requirements under section 2.3 of the DMIAM.</p> <p>The DMIAM Compliance Report outlines each of the projects and how they comply with the project criteria detailed at section 2.2.1 of the DMIAM.</p>
	4.10.3	Provide an overview of developments in relation to projects or programs completed in previous years of the current regulatory control period, and of any results to date.	The DMIAM Compliance Report covers the first year of the current regulatory period, and as such there are no previous years to address this period.
	4.10.4	Provide any other required information as specified by the DMIAM.	<p>In compliance with the DMIAM, we have separately provided our 2024-25 DMIAM Compliance Report (Power and Water – Annual Notice – 2024-25 – DMIAM – Public).</p> <p>Our report outlines how we have addressed each of the reporting requirements under section 2.3 of the DMIAM.</p>

Cl.	Sub	Requirement	PWC's Response:
			In summary, the DMIAM stipulates that we provide details on any project undertaken in 2024-25 where we are seeking AER approval under the DMIAM.
4.11		Tax standard asset lives	
	4.11.1	Identify all tax standard asset lives applied to asset classes that differ from those contained in the AER approved Post Tax Revenue Model for the reporting period.	We have not applied any tax standard asset lives to asset classes that differ from those contained in the AER approved Post Tax Revenue Model for the reporting period.
	4.11.2	Explain the reasons for each difference identified in section 4.11.1 including reasons for any departure from the Australian Tax Office's most recent determination of effective life.	We have not applied any tax standard asset lives to asset classes that differ from those contained in the AER approved Post Tax Revenue Model for the reporting period.
4.12		Tax reporting – immediate expensing	
	4.12.1	List and explain the types of capital expenditure (such as refurbishment capital expenditure and capitalised overheads) associated with the immediate expensing capital expenditure as reported in the data workbooks, if any.	The immediate expensing capital expenditure reported in the data workbooks is capitalised overheads. The methodology utilised is outlined in the relevant Basis of Preparation.
	4.12.2	State if the Power and Water Corporation has, since the last reporting period, changed and/or intends to change its tax policy on immediate expensing capital expenditure and explain the rationale for the change and impact of the change.	Power and Water has not, since the last reporting period, changed, and does not intend to change, its tax policy on immediate expensing capital expenditure.
4.13		Regulatory investment test expenditure	

Cl.	Sub	Requirement	PWC's Response:						
	4.13.1	<p>For each project where Power and Water Corporation has incurred expenditure during the reporting period relating to a project that has undergone a RIT-D in accordance with r.5.17 of the NTNER and the AER's RIT-D application guidelines provide the following details:</p> <p>(a) the name of the RIT-D and the date on which the RIT-D process was concluded; and</p> <p>(b) whether the expenditure on the project is classified as augmentation expenditure or replacement expenditure.</p>	<p>Power and Water incurred expenditure during the reporting period relating to one project that is undergoing a regulatory investment test for distribution.</p> <table border="1"> <tr> <td>Project Name</td> <td>Alice Springs Reconfiguration Project</td> </tr> <tr> <td>RIT-D Conclusion Date</td> <td>Active, not yet concluded</td> </tr> <tr> <td>Expenditure Classification</td> <td>Augmentation</td> </tr> </table>	Project Name	Alice Springs Reconfiguration Project	RIT-D Conclusion Date	Active, not yet concluded	Expenditure Classification	Augmentation
Project Name	Alice Springs Reconfiguration Project								
RIT-D Conclusion Date	Active, not yet concluded								
Expenditure Classification	Augmentation								
4.14		Related party information							
	4.14.1	<p>For each related party transaction reported in Workbook 09 – Revenue and financial statements, Power and Water Corporation must confirm that the contract or arrangement with the related party requires the related party to provide all relevant information to enable Power and Water Corporation to meet its reporting obligations (including allocation or attribution of costs of that related party contract) under this Notice.</p>	<p>We confirm that Power and Water receives all relevant information from any related party to enable Power and Water to meet its reporting obligations, including the allocation or attribution of costs.</p> <p>Where applicable, this information is disclosed in the Basis of Preparation documents.</p>						
4.15		Reporting of fines and penalties							
	4.15.1	<p>Where any fine or penalty has been incurred by Power and Water Corporation during the reporting period as a result of non-compliance with:</p> <p>(a) a distribution safety standard; or</p> <p>(b) distribution reliability standard; or</p> <p>(c) distribution service standard; or</p> <p>(d) the NEL or NTNER; or</p>	<p>Power and Water did not incur any fine or penalty during the reporting period relating to regulated networks.</p>						

Cl.	Sub	Requirement	PWC's Response:
		<p>(e) the National Energy Retail Law or National Energy Retail Rules; or</p> <p>(f) any Act or instrument referred to in s.2D(1)(b)(ii) to (v) of the NEL,</p> <p>the Power and Water Corporation must identify and itemise each fine or penalty (including a description of the non-compliance, the size of each fine or penalty, and the relevant authority that levied each fine or penalty).</p>	
	4.15.2	<p>For all such fines or penalties identified in response to section 4.15.1, Power and Water Corporation must provide a statement attesting that:</p> <p>(a) Power and Water Corporation has not included any of that expenditure or cost, or any part of that expenditure or cost, in the operating expenditures contained in its response to this Notice; and</p> <p>(b) Power and Water Corporation has not recovered any of that expenditure or cost, or any part of that expenditure or cost, from end users; and</p> <p>(c) The Power and Water Corporation has not sought to pass through any of that expenditure or cost, or any part of that expenditure or cost, to end users.</p>	<p>Power and Water did not incur any fine or penalty during the reporting period relating to regulated networks.</p>
	4.15.3	<p>Where no such fines or penalties have been identified in response to section 4.15.1, the Power and Water Corporation must provide a statement attesting that no such fine or penalty has been incurred.</p>	<p>Power and Water did not incur any fine or penalty during the reporting period relating to regulated networks.</p>

Cl.	Sub	Requirement	PWC's Response:
	4.15.4	The fines or penalties identified in section 4.15.1 exclude any payments made in accordance with the AER's incentive schemes or any relevant jurisdictional guaranteed service level scheme.	Power and Water did not incur any fine or penalty during the reporting period relating to regulated networks.
4.16		Tariff variations	
	4.16.1	Power and Water Corporation must provide an explanation of the timing and nature of any material changes in the level and structure of tariffs in the reporting period.	Power and Water are not aware of any material changes in the level and structure of tariffs in the reporting period.
	4.16.2	Power and Water Corporation must provide an explanation of any material tariff reassignments in the reporting period.	Power and Water are not aware of any material tariff reassignments in the reporting period.
4.17		Vegetation management	
	4.17.1	Power and Water Corporation must provide a list of regulations that result in a material cost on performing vegetation management works (including, but not limited to, bushfire mitigation regulations).	<p>Power and Water have an obligation toward our customers and the general public to deliver safe and reliable power supply. This obligation requires us to undertake activities and incur costs, and is established under the following:</p> <ul style="list-style-type: none"> • Electricity Safety Act 2022 (https://legislation.nt.gov.au/en/Legislation/Electrical-Safety-Act-2022) • Electrical Safety Regulations 2024 (https://legislation.nt.gov.au/en/Legislation/ELECTRICAL-SAFETY-REGULATIONS-2024)
	4.17.2	Power and Water Corporation must provide a list of self-imposed standards from its vegetation management program.	<p>In addition to regulatory requirements, Power and Water must comply with the following self-imposed standards:</p> <ul style="list-style-type: none"> • CONTROL0785 - Vegetation Management - Environmental work instruction

Cl.	Sub	Requirement	PWC's Response:
			<ul style="list-style-type: none"> CONTROL0583 - Power Services - Vegetation Clearance Procedure
	4.17.3	Power and Water Corporation must provide an explanation of the cost impact of regulations and self-imposed standards on performing vegetation management work in the reporting period.	Power and Water confirms that the costs associated with performing vegetation management work to meet the obligations under the regulations and self-imposed standards during the reporting period have been recorded and submitted in Table 2.7 of Power and Water – Annual Notice - 2024-25 – Data Submission Workbook – Public.
4.18		Reconciliation of expenditure	
	4.18.1	Power and Water Corporation must identify all non-network operating expenditures items that have been reported against more than one operating expenditure category. The report must specify the relevant categories and expenditure amounts, for each non-network expenditure item allocated to multiple categories and enable reconciliation to total non-network operating expenditure reported on a mutually exclusive/collectively exhaustive basis to meet the requirement for Opex by purpose.	All non-network operating expenditures have been separately disclosed and not reported against more than one operating expenditure category.
4.19		Taxable income adjustments	
	4.19.1	Power and Water Corporation must provide in its basis of preparation; the methodology used to determine the permanent differences due to disallowed interest expenditure and specify the interest expenditures it has assessed to be non-deductible.	<p>We confirm that our basis of preparation includes the methodology used to determine the permanent differences due to disallowed interest expenditure and specifies the interest expenditures assessed to be non-deductible.</p> <p>This document is located at Power and Water – Annual Notice – 2024-25 – Basis of Preparation – Public.</p> <p>For the reporting period, there were no interest expenditures assessed to be non-deductible.</p>

Cl.	Sub	Requirement	PWC's Response:
	4.19.2	Power and Water Corporation must provide in its basis of preparation, details of the prior year tax adjustments, including the reasons for the change (e.g. change in legislation, court judgment or Australian Tax Office correspondence where relevant).	We confirm that our basis of preparation includes details of any relevant prior year tax adjustments, including the reasons for the change. For the reporting period, there were no prior year tax adjustments made.
	4.19.3	If Power and Water Corporation has reported tax losses carried forward in Workbook 09 – Revenue and financial statements it must provide an explanation of the factors that have resulted in the carried forward tax losses.	Power and Water have not reported tax losses carried forward in Workbook 9.
	4.19.4	Power and Water Corporation must report any tax losses that have been used by Power and Water Corporation during the regulatory year. Power and Water Corporation must provide supporting calculations for the tax losses used.	Power and Water have not used any tax losses during the regulatory year.
4.20		Interest expense	
	4.20.1	Power and Water Corporation must provide in its basis of preparation, in relation to its interest expenditure: (a) a description and explanation of the methodology used to allocate the interest expenditure. This methodology should provide: <ul style="list-style-type: none"> i. the specific debt that has been allocated to its core regulated services; ii. the general debt that has been allocated to its core regulated services; iii. the method used to allocate the specific debt and general debt between the regulated and unregulated assets held at the group level and to the core regulated services; and 	We confirm that the basis of preparation includes, in relation to Power and Water's interest expenditure, a description and explanation of the methodology used to allocate interest expenditure. Further, we confirm that the entire debt is of a general nature, that is there is no specific debt in the current portfolio.

Cl.	Sub	Requirement	PWC's Response:
		<ul style="list-style-type: none"> iv. the method used to allocate related party interest to its core regulated services, to the extent related party debt has been included in the specific or general debt allocations; and 	
	4.20.1	<p>Power and Water Corporation must provide in its basis of preparation, in relation to its interest expenditure:</p> <ul style="list-style-type: none"> (b) if available or applicable to Power and Water Corporation, details of the characteristics of the portfolio of debt being allocated to Power and Water Corporation, including: <ul style="list-style-type: none"> i. the value of drawn debt allocated to its core regulated services; ii. the portfolio-weighted average term of debt instruments giving rise to interest expense reported; and iii. any additional detail in its basis of preparation, that Power and Water Corporation would consider relevant in understanding the allocated interest expenditure. 	<p>We confirm that the Basis of Preparation includes the value of drawn debt allocated to the regulated Power Services, and separately a portfolio view of our term debt profile for Power and Water.</p>
4.21		Small scale incentive schemes	
		Customer service incentive scheme	
	4.21.1	<p>For every reporting year for which a customer service incentive scheme applies to Power and Water Corporation, Power and Water Corporation must report the information specified in the AER's regulatory determination that applied the scheme (applicable regulatory determination). The information must be reported in a form consistent with the requirements set out in the applicable regulatory determination, or as otherwise agreed with the AER.</p>	<p>Power and Water confirm there is no customer service incentive scheme currently in application.</p>

Cl.	Sub	Requirement	PWC's Response:								
	4.21.2	Information reported under section 4.21.1 is required to be included in the basis of preparation submitted by Power and Water Corporation.	Power and Water confirm there is no customer service incentive scheme currently in application.								
	4.21.3	Information reported under 4.21.1 is subject to the assurance requirements set out in the applicable regulatory determination.	Power and Water confirm there is no customer service incentive scheme currently in application.								
		Export service incentive scheme									
	4.21.4	For every reporting year for which an export service incentive scheme applies to Power and Water Corporation, Power and Water Corporation must report the information specified in the applicable regulatory determination that applied the scheme. The information must be reported in a form consistent with the requirements set out in the applicable regulatory determination, or as otherwise agreed with the AER	Power and Water confirm there is no export service incentive scheme currently in application.								
	4.21.5	Information reported under section 4.21.4 is required to be included in the basis of preparation submitted by Power and Water Corporation.	Power and Water confirm there is no export service incentive scheme currently in application.								
	4.21.6	Information reported under 4.21.4 is subject to the assurance requirements set out in the applicable regulatory determination.	Power and Water confirm there is no export service incentive scheme currently in application.								
4.22		Large projects									
	4.22.1	For each large project reported in Workbook 07 – Capital expenditure, Power and Water Corporation must report: <ul style="list-style-type: none"> (a) the date the large project was approved; or a regulatory investment test for the project was concluded; or a contingent project was triggered and approved by the AER (b) whether the project is a contingent project (as defined in the NTNER) 	Power and Water had three projects that satisfied the criteria for Large Projects outlined in Workbook 07 – Capital expenditure. The required details for each are provided below. <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">Project Name / ID</td> <td colspan="3">Capability Uplift – Meter 2 Cash / TPD30004</td> </tr> <tr> <td>Relevant Date</td> <td>10/12/2021</td> <td>Contingent?</td> <td>N</td> </tr> </table>	Project Name / ID	Capability Uplift – Meter 2 Cash / TPD30004			Relevant Date	10/12/2021	Contingent?	N
Project Name / ID	Capability Uplift – Meter 2 Cash / TPD30004										
Relevant Date	10/12/2021	Contingent?	N								

Cl.	Sub	Requirement	PWC's Response:																																											
		(c) the expenditure forecast for the reporting year; the difference between forecast and actual expenditure; and drivers of the difference.	<table border="1"> <thead> <tr> <th>Forecast</th> <th>Actual</th> <th colspan="2">Difference</th> </tr> </thead> <tbody> <tr> <td>-</td> <td>11,169,941</td> <td colspan="2">(11,169,941)</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Difference is due to significant delays and unforeseen technical challenges Project completion schedule extended to 2025-26 regulatory period <table border="1"> <thead> <tr> <th>Project Name / ID</th> <td colspan="3">Darwin – Replace Berrimah Zone Sub Station / PRD30402</td> </tr> <tr> <th>Relevant Date</th> <td>15/05/2019</td> <th>Contingent?</th> <td>N</td> </tr> <tr> <th>Forecast</th> <th>Actual</th> <th colspan="2">Difference</th> </tr> </thead> <tbody> <tr> <td>19,445,331</td> <td>7,454,271</td> <td colspan="2">11,991,060</td> </tr> </tbody> </table> <ul style="list-style-type: none"> Difference is due to project delays associated with scope changes Proposals to connect a synchronous condenser and multiple large-scale BESS' have been included for assessment in the Regulated Electricity System Investment Plan (RESIP) process The NT Government's review of the RESIP is in process <table border="1"> <thead> <tr> <th>Project Name / ID</th> <td colspan="3">Single Site Consolidation / PP14</td> </tr> <tr> <th>Relevant Date</th> <td>23/06/2024</td> <th>Contingent?</th> <td>N</td> </tr> <tr> <th>Forecast</th> <th>Actual</th> <th colspan="2">Difference</th> </tr> </thead> <tbody> <tr> <td>-</td> <td>473,658</td> <td colspan="2">(473,658)</td> </tr> </tbody> </table>				Forecast	Actual	Difference		-	11,169,941	(11,169,941)		Project Name / ID	Darwin – Replace Berrimah Zone Sub Station / PRD30402			Relevant Date	15/05/2019	Contingent?	N	Forecast	Actual	Difference		19,445,331	7,454,271	11,991,060		Project Name / ID	Single Site Consolidation / PP14			Relevant Date	23/06/2024	Contingent?	N	Forecast	Actual	Difference		-	473,658	(473,658)	
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Cl.	Sub	Requirement	PWC's Response:
			<ul style="list-style-type: none"> Difference is due to early engagement of architectural design and electrical engineering companies compared to original forecast
4.23		Circuit capacity	
	4.23.1	Power and Water Corporation must describe in its basis of preparation the methodology used to estimate circuit capacities reported in Workbook 03 – Network metrics – Circuit capacity.	<p>Power and Water Corporation has described the methodology used to estimate circuit capacities reported in Workbook 03 - Network metrics - Circuit capacity within the Basis of Preparation document for Table 3.5.1.</p> <p>"To calculate the weighted average MVA for overhead conductors, first the current carrying capacity of each conductor type was identified using standard drawings, planning documentation and manufacturers' catalogues."</p> <p>The list of conductors with conductor type, length, voltage and installation date were taken from the Asset Age Profile dataset as described in the Basis of Preparation for Table 5.2 Asset Age profile.</p> <p>Each conductor was assigned an "MVA.meter" value by multiplying the calculated MVA capacity by the length of the conductor.</p> <p>The weighted average MVA for each voltage level was then calculated by dividing the sum of the MVA.meter values by the sum of the conductor lengths for that voltage level."</p>
	4.23.2	Power and Water Corporation must explain any changes in methodology used to estimate circuit capacity implemented for the reporting period.	Power and Water Corporation confirms there has been no change in methodology to estimate circuit capacity for the reporting period.

All Other Obligations under the Notice

Cl.	Sub	Requirement	PWC's Response:
1		Regulatory Information Notice framework	
1.5		Annual information to be provided to the AER	
	1.5.1	<p>Each year Power and Water Corporation is required to provide the following information for the reporting period to the AER:</p> <p>(a) The information specified in section 3 of this Notice</p>	<p>We confirm we have provided the information specified in section 3 of the Notice.</p> <p>This information:</p> <ul style="list-style-type: none"> • Includes the data specified in the data workbooks attached in Appendix A • Has been prepared in accordance with the instructions and the definitions set out in <ul style="list-style-type: none"> ○ Each data workbook, and ○ In the Data workbook instructions • Has been provided in the format of the Data Submission Workbook, as agreed with the AER <p>This information is provided in</p> <ul style="list-style-type: none"> • Power and Water – Annual Notice - 2024-25 – Data Submission Workbook – Public. • Power and Water – Annual Notice – 2024-25 – Data Submission Workbook - Confidential • Power and Water – Annual Notice – 2024-25 – Data Submission Workbook Legacy Meters – Public • Power and Water – Annual Notice – 2024-25 – Data Submission Workbook OPTIONAL 5.4 MD & utilisation - Public

Cl.	Sub	Requirement	PWC's Response:
	1.5.1	Each year Power and Water Corporation is required to provide the following information for the reporting period to the AER: (b) The information specified in section 4 of this Notice	We confirm we have provided the information specified in section 4 of the Notice. This information is specified in the table headed Supporting information requirements under Section 4 in this document.
	1.5.1	Each year Power and Water Corporation is required to provide the following information for the reporting period to the AER: (c) A basis of preparation that meets the requirements set out in section 5 of this Notice	We confirm we have provided a basis of preparation for each data submission workbook that meets the requirements set out in section 5 of the Notice. These documents are: <ul style="list-style-type: none"> • Power and Water – Annual Notice – 2024-25 – Basis of Preparation – Public • Power and Water – Annual Notice – 2024-25 – Basis of Preparation Legacy Meters – Public • Power and Water – Annual Notice – 2024-25 – Basis of Preparation OPTIONAL MD & utilisation - Public
	1.5.1	Each year Power and Water Corporation is required to provide the following information for the reporting period to the AER: (d) Audit and/or assurance reports that meets the requirements set out in section 6 of this Notice	We confirm we have provided audit and/or assurance reports that meet the requirements set out in section 6 of the Notice. These documents are: <ul style="list-style-type: none"> • Power and Water – Annual Notice – 2024-25 – Independent Auditor's Report - Estimated historical financial & actual and estimated non-financial Information – Public • Power and Water – Annual Notice – 2024-25 – Independent Auditor's Report - Financial information – Public

Cl.	Sub	Requirement	PWC's Response:
	1.5.1	Each year Power and Water Corporation is required to provide the following information for the reporting period to the AER: (e) A statutory declaration that meets the requirements set out in section 6 of this Notice.	We confirm we have provided a statutory declaration that meets the requirements set out in section 6 of the Notice. This document can be found at Power and Water – Annual Notice – 2024-25 – Statutory Declaration – Public
3		Data requirements	
3.1		Requirement to provide information specified in data workbooks	
	3.1.3	Power and Water Corporation must provide the information specified in the data workbooks in a manner agreed with the AER.	We confirm we have provided the information specified in the data workbooks in a manner agreed with the AER. This information is provided in the following documents: <ul style="list-style-type: none"> • Power and Water – Annual Notice - 2024-25 – Data Submission Workbook – Public • Power and Water – Annual Notice - 2024-25 – Data Submission Workbook – Confidential • Power and Water – Annual Notice - 2024-25 – Data Submission Workbook Legacy Meters – Public • Power and Water – Annual Notice – 2024-25 – Data Submission Workbook OPTIONAL 5.4 MD & utilisation - Public.
5		Basis of Preparation	
5.1		Overview	
	5.1.1	Power and Water Corporation must prepare and submit a basis of preparation with each annual response to this Notice.	We confirm we have provided a basis of preparation for each data submission workbook that meets the requirements set out in section 5 of the Notice.

Cl.	Sub	Requirement	PWC's Response:
			<p>These documents are:</p> <ul style="list-style-type: none"> • Power and Water – Annual Notice – 2024-25 – Basis of Preparation – Public • Power and Water – Annual Notice – 2024-25 – Basis of Preparation Legacy Meters – Public • Power and Water – Annual Notice – 2024-25 – Basis of Preparation OPTIONAL MD & utilisation - Public
5.2		General instructions	
	5.2.1	<p>For each table and sub-table in the data workbooks the basis of preparation must:</p> <ul style="list-style-type: none"> (a) describe the source of the information provided; (b) document the methodology (if any) used to transform the source data to meet the requirements of the Notice (c) list the assumptions used in applying the methodology noted under (b) (d) classify the information as actual or estimated information or a NULL response (e) where estimated information is provided: <ul style="list-style-type: none"> i. explain why actual information cannot be provided ii. explain why the estimate is the Power and Water Corporation's best estimate (f) where a NULL response is provided explain why the information is not relevant (g) explain any changes in the information sources or methodology that have occurred in the reporting period. 	<p>We confirm that the prepared and submitted basis of preparation corresponds to each table and sub-table in the data workbooks, and that in each case the basis of preparation:</p> <ul style="list-style-type: none"> • describes the source of the information provided • documents the methodology used to transform the source data • lists the assumptions used in applying the methodology • classifies the information as actual or estimated information, or a NULL response • explains why actual information cannot be provided (if applicable), and why the estimate used (if applicable) is our best estimate • explains why the information is not relevant if a NULL response is provided • explains any changes in the information sources or methodology occurring in the reporting period. <p>These documents are:</p> <ul style="list-style-type: none"> • Power and Water – Annual Notice – 2024-25 – Basis of Preparation – Public

Cl.	Sub	Requirement	PWC's Response:
			<ul style="list-style-type: none"> • Power and Water – Annual Notice – 2024-25 – Basis of Preparation Legacy Meters – Public • Power and Water – Annual Notice – 2024-25 – Basis of Preparation OPTIONAL MD & utilisation - Public
	5.2.2	The basis of preparation must include information on small scale incentive schemes, as required under section 4.21.	Power and Water confirm there is no customer service incentive scheme currently in application.
	5.2.3	The basis of preparation may contain additional material if Power and Water Corporation considers it could assist a user to gain an understanding of the information presented in the data workbooks.	We confirm that the basis of preparation contains additional material where we consider it could assist a user to gain an understanding of the information presented in the data workbooks.
	5.2.4	Appendix C contains a table to illustrate the information Power and Water Corporation must provide to meet the requirements of section 5 of this Notice. The required table may be submitted as a table or other structured report in an excel, word, text searchable PDF file or in another format as agreed by the AER.	<p>We confirm we have reviewed our submission for section 5 against the table at Appendix C to ensure we meet the requirements of section 5 of the Notice.</p> <p>We confirm we have included this table as a structured report in an appropriate format.</p>
6		Assurance requirements	
6.2		Provision of audit and assurance reports	
	6.2.1	Power and Water Corporation must provide the AER with the audit reports and/or assurance reports as applicable, prepared in accordance with the requirements set out in this section 6.	<p>We confirm that the audit and/or assurance reports have been prepared in accordance with the requirements set out in section 6 of the Notice.</p> <p>These documents can be found at:</p> <ul style="list-style-type: none"> • Power and Water – Annual Notice – 2024-25 – Independent Auditor's Report - Estimated historical financial & actual and estimated non-financial Information – Public

Cl.	Sub	Requirement	PWC's Response:
			<ul style="list-style-type: none"> Power and Water – Annual Notice – 2024-25 – Independent Auditor's Report - Financial information – Public
6.4		Exceptions to audit or review requirements	
	6.4.1	The general requirement to audit or review does not apply to information that has previously been audited or reviewed according to the standards set out in sections 6.6, 6.7 and 6.8 and submitted to the AER.	We confirm that information previously audited or reviewed according to the standards set out in sections 6.6, 6.7 and 6.8, and submitted to the AER has not been re-included for audit or review.
	6.4.2	Where reliance is made on the exemption in section 6.4.1, Power and Water Corporation must identify the information the exemption covers in response to this Notice. However, if this previously audited and supplied data is disaggregated for the purposes of this Notice, the disaggregated data and reconciliation with the previously audited and supplied data must be audited or reviewed as relevant.	We confirm that we have not relied on the exemption in section 6.4.1 in relation to the response to this Notice.
6.6		Audit of actual financial information	
	6.6.1	The audit of financial information that is actual information must: <ul style="list-style-type: none"> (a) comply with Auditing Standard ASA 805 Special Considerations — Audits of Single Financial Statements and Specific Elements, Accounts or Items of a Financial Statement: 	We confirm that the audit of financial information that is actual information complies with ASA 805.
	6.6.1	The audit of financial information that is actual information must: <ul style="list-style-type: none"> (b) include an audit report that includes an opinion as to whether or not the actual financial information provided is presented fairly in all material respects, in accordance with the requirements of this Notice and Power and Water Corporation's basis of preparation; and 	We confirm that the audit report includes an opinion as to whether or not the actual financial information provided is presented fairly in all material respects, in accordance with the requirements of the Notice and our basis of preparation.

Cl.	Sub	Requirement	PWC's Response:
	6.6.1	The audit of financial information that is actual information must: (c) list all tables and sub-tables within scope of the audit engagement.	We confirm that the audit report on actual financial information lists all the tables and sub-tables within the scope of the audit engagement.
6.7		Review of estimated financial information	
	6.7.1	The review of financial information, that is estimated information, must: (a) comply with ASRE 2405 Review of Historical Financial Information Other than a Financial Report; and	We confirm that the review of financial information that is estimated information complies with ASRE 2405.
	6.7.1	The review of financial information, that is estimated information, must: (b) include an assurance report as to whether or not anything has come to the assurance practitioner's attention that causes it to believe that the estimated historical financial information is not prepared, or presented fairly, in all material respects, in accordance with the requirements of this Notice and Power and Water Corporation's basis of preparation; and	We confirm that the assurance report identifies whether or not anything has come to the assurance practitioner's attention that causes it to believe that the estimated historical financial information is not prepared, or presented, fairly, in all material respects, in accordance with the requirements of the Notice and our basis of preparation.
	6.7.1	The review of financial information, that is estimated information, must: (c) list all tables and sub-tables within scope of the assurance engagement.	We confirm that the assurance report on estimated historical financial information lists all the tables and sub-tables within the scope of the assurance engagement.
6.8		Review of non-financial information	
	6.8.1	The review of the non-financial information must: (a) comply with ASAE 3000 Assurance engagements other than audits or reviews of historical financial information:	We confirm that the review of the non-financial information complies with ASAE 3000.

Cl.	Sub	Requirement	PWC's Response:
	6.8.1	The review of the non-financial information must: (b) include an assurance report as to whether or not anything has come to the assurance provider's attention that causes it to believe that the non-financial information does not, in all material respects, present fairly in accordance with the requirements of this Notice and Power and Water Corporation's basis of preparation; and	We confirm that the assurance report identifies whether or not anything has come to the assurance provider's attention that causes it to believe that the non-financial information does not, in all material respects, present fairly in accordance with the requirements of the Notice and our basis of preparation.
	6.8.1	The review of the non-financial information must: (c) list all tables and sub-tables within scope of the assurance engagement.	We confirm that the assurance report on non-financial information lists all the tables and sub-tables within the scope of the assurance engagement.
6.9		Statutory declaration	
	6.9.1	The Notice requires a company officer of Power and Water Corporation to attest to the completeness and quality of the information provided in response to the Notice, in accordance with the requirements of this section 6.9.	We confirm that a company officer of Power and Water Corporation has attested to the completeness and quality of the information provided in response to the Notice, in accordance with the requirements of section 6.9. This document is located at: <ul style="list-style-type: none"> Power and Water – Annual Notice – 2024-25 – Statutory Declaration – Public

PWC Files Register

File Name	Description
Power and Water – Annual Notice – 2024-25 – Notice Response - Public	Written response to each identified requirement contained within the Notice as required under section 4.1.2 (a)
Power and Water – Annual Notice – 2024-25 – Confidentiality Report - Public	Document identifying items proposed as confidential information in the response to the Notice
Power and Water – Annual Notice - 2024-25 – Data Submission Workbook – Public	Data Submission Workbook including all public data in templates for Annual Reporting, Economic Benchmarking, Category Analysis, Reset and Other Data classifications as required under section 4.1.2 (b)
Power and Water – Annual Notice - 2024-25 – Data Submission Workbook – Confidential	Data Submission Workbook including all data in templates for Annual Reporting, Economic Benchmarking, Category Analysis, Reset and Other Data classifications as required under section 4.1.2 (b)
Power and Water – Annual Notice – 2024-25 – Basis of Preparation - Public	Basis of Preparation for Annual Reporting, Economic Benchmarking, Category Analysis, Reset and Other Data classifications as required under section 5 and section 4.20.1
Power and Water – Annual Notice - 2024-25 – Data Submission Workbook Legacy Meters – Public	Data Submission Workbook including all data in templates for SCS Legacy Meters classification as required under section 4.1.2 (b)
Power and Water – Annual Notice – 2024-25 – Basis of Preparation Legacy Meters - Public	Basis of Preparation for SCS Legacy Meters classification as required under section 5 and section 4.20.1
Power and Water – Annual Notice - 2024-25 – Data Submission Workbook OPTIONAL 5.4 MD & utilisation – Public	Data Submission Workbook including all data in templates for Optional MD & utilisation classification as required under section 4.1.2 (b)
Power and Water – Annual Notice – 2024-25 – Basis of Preparation OPTIONAL MD & utilisation - Public	Basis of Preparation for Optional MD & utilisation classification as required under section 5 and section 4.20.1

File Name	Description
Power and Water – Annual Notice – 2024-25 – Independent Auditor's Report - Estimated historical financial & actual and estimated non-financial Information – Public	Audit Report as required under section 6
Power and Water – Annual Notice – 2024-25 – Independent Auditor's Report - Financial information – Public	Assurance Report as required under section 6
Power and Water – Annual Notice – 2024-25 – Statutory Declaration – Public	Statutory Declaration as required under section 6.9
Power and Water – Annual Notice – 2024-25 – Opex Material Differences - Public	Material Differences - Operating expenditure (where the difference is equal to or greater than ± 10 per cent) as referenced in our response to section 4.7.1
Power and Water – Annual Notice – 2024-25 – Capex Material Differences - Public	Material Differences - Capital Expenditure (where the difference is equal to or greater than ± 10 per cent) as referenced in our response to section 4.7.2
Power and Water – Annual Notice – 2024-25 – Regulatory Accounts Reconciliation - Public	Regulatory Adjustment Reconciliation report as referenced in our response to section 4.3.1
Power and Water – Annual Notice – 2024-25 – Fixed Asset Plan - Public	Power and Water's current Fixed Asset Plan as referenced in our response to section 4.2.1
Power and Water – Annual Notice – 2024-25 – Regulatory CAM - Public	Power and Water's current AER Approved Regulatory Cost Allocation Method document as referenced in our response to section 4.2.1
Power and Water – Annual Notice – 2024-25 – DMIS - Public	Demand management incentive scheme (DMIS) Compliance Report 2024-25 as referenced in our response to section 4.9
Power and Water – Annual Notice – 2024-25 – DMIAM - Public	Demand management innovation allowance mechanism (DMIAM) Compliance Report 2024-25 as referenced in our response to section 4.10

Contact

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