



DRAFT

**Electricity Transmission Network Service Providers
Information guideline (Version 2 with tracking)**

December 2014

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Shortened forms

Shortened form	Extended form
ACCC	Australian Competition and Consumer Commission
AEMO	Australian Energy Market Operator
AER	Australian Energy Regulator
NEMMCO	National Electricity Market Management Company
NEL	National Electricity Law
NER	National Electricity Rules
TNSP	transmission network service provider

1. Nature and Authority

1.1 Introduction

This *guideline* sets out the information that must be provided by a *Transmission Network Service Provider (TNSP)* to the Australian Energy Regulator under clause 6A.17 of the *National Electricity Rules (NER)*.

1.2 Authority

Clause 6A.17.2 of the *NER* requires the *AER* to prepare and publish an *information guideline* in accordance with the *transmission consultation procedures*.

1.3 Role of this guideline

In accordance with clause 6A.17 of the *NER*, this *guideline* sets out the manner and form in, and date by, which *TNSPs* should submit the following information to the *AER*:

- *certified annual statements*
- any additional information that the *AER* reasonably requires for a purpose set out in clause 6A.17.1(d) of the *NER*.

This *guideline* also details the information that a *TNSP* must provide:

- ~~when seeking the approval of the *AER* to pass through a positive pass through amount or a negative pass through amount, in accordance with clause 6A.17.2(f) of the *NER*~~
- under clauses 6A.17.2(g) and 6A.17.2(h) of the *NER* relating to a reduction in prices under clause 6A.26.2(b) of the *NER* and cost allocation among *TNSPs*.

This *guideline* stipulates the minimum information disclosure requirements of the *AER* under clause 6A.17 of the *NER*. The obligation of a *TNSP* to comply with this *guideline*:

- is additional to any obligation imposed under any other law applying to a *TNSP*
- does not derogate from such an obligation.

1.4 Confidentiality

The *AER*'s obligations regarding confidentiality and the disclosure of information provided to it by a *TNSP* are governed by the [Competition and Consumer Act 2010](#) ~~Trade Practices Act 1974~~, *National Electricity Law (NEL)* and the *NER*.

Our approach to the handling of confidential information is set out in our Confidentiality Guideline.¹ TNSPs submitting confidential information are requested to comply with this guideline.

1.5 Definitions and interpretation

In this *guideline*:

- the words and phrases presented in italics *such as this* are defined in the glossary of this *guideline* and have the meaning given to them in:
 - the glossary
 - if not defined in the glossary, the *NER*.
- the words 'shall' and 'must' indicate mandatory requirements, unless the overall meaning of the phrase in which one of these words appears, is otherwise.

Explanations in this *guideline* about why certain information is required are provided for guidance only. They do not limit in any way our objectives, functions or powers.

1.6 Process for revision

We may amend or replace this *guideline* from time to time in accordance with [clause 6A.17.2\(b\) of the *NER*](#) and the *transmission consultation procedures*.

1.7 Version history and effective date

A version number and an effective date of issue will identify every version of this *guideline*.

¹ [AER, 'Better regulation – Confidentiality Guideline', November 2013. It should be noted that the ACCC/AER, 'Information Policy: the collection, use and disclosure of information', June 2014 also applies to confidential information submitted to the AER.](#)

2. General principles

This section of the *guideline* sets out the general principles for a *TNSP* providing information to the *AER*.

2.1 Compliance

In accordance with clauses 6A.17.1 and 6A.17.2 (i) of the *NER*, a *TNSP* must comply with the information disclosure requirements set out in this *guideline*.

2.2 Accounting principles and policies

If requested by the *AER*, a *TNSP* must give us full and detailed documentation of the *regulatory accounting principles and policies* adopted. This information must be provided in a way that ensures we understand the required regulatory information and can make comparisons over time.

Any changes to the accounting principles and policies from those previously applied by the *TNSP*, and the rationale for such changes, must be brought to our attention. Where applicable, the impact of the changes on the financial reports should be quantified and given to us.

For the purposes of the *efficiency benefit sharing scheme*, a *TNSP* must set out in its certified annual statement any changes to its capitalisation policy that occurred during the relevant reporting period. This must include a detailed description of the changes to the capitalisation policy and a calculation of the impact of those changes in capitalisation policy on capital expenditure and operational expenditure. The *TNSP* must also provide adjusted forecast operating expenditures, consistent with the capitalisation policy changes, for all years to which the capitalisation policy changes apply. The adjusted forecast operational expenditures will be used in the calculation of *efficiency benefit sharing scheme* carry-over amounts for the next *revenue determination* to apply in the next *regulatory control period*.

Except where this *guideline* prescribes otherwise, the regulatory information requirements should be completed according to applicable Australian accounting standards.

2.3 Cost allocation

Where completion of the pro forma in appendix A of this document requires a *TNSP* to allocate costs between different categories of transmission services, such allocations must comply with the *cost allocation methodology* that has been approved by us under clause 6A.19.4 of the *NER*.

2.4 Substance over form

The regulatory information provided by a *TNSP* in response to this *guideline* must report both the substance and detail of transactions and events.

When the commercial substance of a transaction differs from legal form, the commercial substance must be reported.

In determining the substance of a transaction or an event, we will consider all its aspects and implications, including the expectations of, and motivations for, it.

To determine the substance of a transaction or an event, a group of transactions or events that achieves, or is designed to achieve, an overall commercial effect shall be viewed together.

2.5 Materiality

The *AER* requires that all *material* items must be disclosed when providing the required regulatory information.

We will apply the following standards of *materiality*:

An item is *material* if its omission, misstatement or non-disclosure has the potential to prejudice the understanding of the financial or operational position and nature of the *prescribed transmission services* gained by reading the required regulatory information.

2.6 Ad hoc information requirements

The *AER* may require ad hoc information from a *TNSP* for the purposes of clause 6A.17 of the *NER*, but only where reasonably required for the purposes set out in section 6A.17.1(d) of the *NER*.

~~Whenever the *AER* requires such information, it shall issue a request to the *TNSP* in writing, specifying:~~

~~the type of information required~~

~~the format in which it is required~~

~~where relevant, applicable accounting principles and policies~~

~~the time by which the information is to be delivered~~

~~the form of management assurance or responsibility statement required.~~

2.7 Information provided shall be verifiable

A *TNSP* shall ensure that all information provided to us is verifiable. As guidance, we anticipate that it will interpret 'verifiable' as meaning, at least, that information can be traced to a source document or assumption, by an independent party such as an *auditor*.

A *TNSP* must maintain accounting and reporting arrangements that enable regulatory information to be prepared for submission to us.

If we require more detailed information than a *TNSP* provides, we may request further information, including the underlying schedules and accounting records.

2.8 Audit aAssurance requirements

Under clause 6A.17.1(e) of the *NER*, the *AER* may request or undertake verification or independent audit of any information sought by or provided to it under clause 6A.17 of the *NER*.

We require that an audit is performed before, and be provided to the *AER* to accompany, the submission of a *TNSP*'s regulatory information. The scope of the audit must comply with the requirements set out in this *guideline*.

The audit of financial information must be a *regulatory audit report* as outlined in this ~~guideline (see examples set out at appendix D)~~ and must cover, at a minimum, the following matters:

1. the basis and application of the cost allocation methodology
2. arithmetic accuracy
3. reconciliation to statutory financial statements.

~~Where the AER requests an audit to be performed, the scope of that audit or the form of independent assurance about the information provided must comply with the requirements set out in these guidelines.~~

~~The audit must~~ Without limiting the scope of an audit, where the AER requests an audit of regulatory information prepared by applying a TNSP's approved cost allocation methodology, the scope of that audit or the form of the independent assurance must include an assessment of whether an appropriate sample of all allocations of shared costs accords with the TNSP's approved cost allocation methodology.

Procedural issues

~~Where the AER requests an audit,~~ The following procedural requirements apply:

(1) The TNSP ~~is~~ will be responsible for:

- employing an *auditor* to report on the information
- ensuring that we receives the *auditor's* assurance that the information can be relied upon for regulatory purposes.

(2) A TNSP shall consult with us on the choice of *auditor* before the *regulatory accounting date*. We may consider the independence and the expertise required of the *auditor* when determining the auditor's suitability.

(3) The *auditor* must undertake any audit in accordance with this *guideline*.

(4) Any *regulatory audit report* prepared by the *auditor* in accordance with this *guideline* shall be addressed to the AER as well as the TNSP.

~~If the audit fails to satisfy the AER's requirements, the AER may require a further audit. The AER also reserves the right to appoint an auditor to be employed by the TNSP.~~

(5) Unless specified by us, any *regulatory audit report* required by this *guideline* shall be submitted in the form of an *audit report on a special purpose financial report*. Where permitted by us, a TNSP may provide a *regulatory audit report* on its *regulatory financial statements* and other statements, schedules and work papers listed in appendix A in the form of a *review of financial reports* (negative assurance), or a combination of the foregoing reports. ~~An example of a combined report is set out in appendix D.~~

(6) If we request the *auditor's* opinion to be explained, or ~~requires~~ more information about the *auditor's* work, we, or our agent, may request a meeting with the *auditor* in the presence of the relevant TNSP, both before and after the submission of a TNSP's regulatory information.

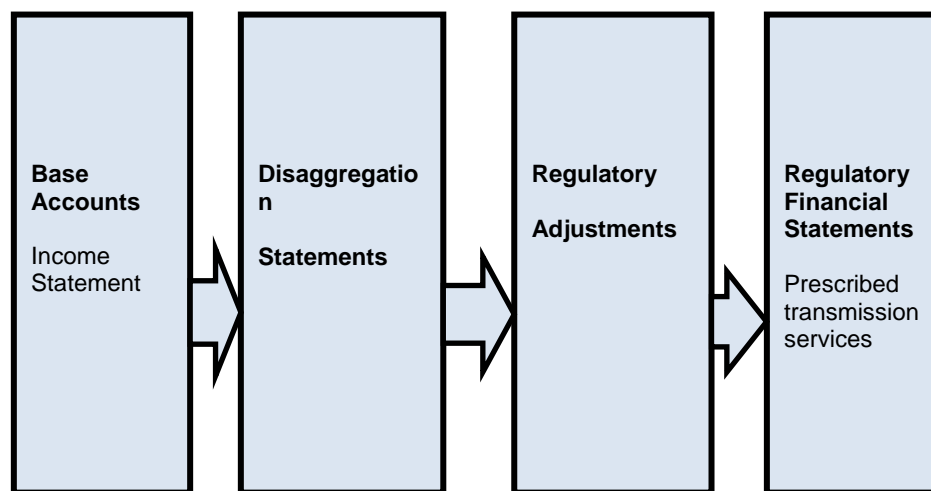
2.9 Disaggregation—reporting by business segment

Regulatory financial statements are to be prepared by disaggregating *base accounts*.

The following diagram illustrates that the general process comprises:

- preparing *disaggregation statements* from the *base accounts* and the accounting records that underlie the *base accounts*
- applying, where necessary, regulatory accounting adjustments to the *business segments* in the *disaggregation statements*, to derive *regulatory financial statements*.

Accordingly, the *disaggregation statements*, in combination with any regulatory accounting adjustments, provide an audit trail between the *regulatory financial statements* and the accounting records that underlie the *base accounts*.



[\[Original diagram deleted\]](#)

The above diagram is a concise illustration of the process and is no substitute for an understanding of this *guideline*.

It illustrates that we require a *TNSP* to prepare *disaggregation statements* before any regulatory adjustments, for its statement of financial performance, ~~statement of financial position and statement of cash flows~~.

When:

- the *prescribed transmission services* relating to a *TNSP* are conducted by more than one legal *entity*; and
- any such *entity* is not required to prepare audited financial statements under the *Corporations Act*

the following requirements must be complied with:

- consolidated, or aggregated, financial statements must be prepared encompassing the activities of all legal *entities* that conduct prescribed activities

- consolidated statements must be prepared and audited as if they were required by the *Corporations Act*^{Law}
- the audited consolidated statements are to be used in place of the audited financial statements when reporting to us and are subject to all of the regulatory requirements of this *guideline*.

2.10 Regulatory adjustments

In preparing *regulatory financial statements*, a *TNSP* will apply to the *disaggregation statements* or to the *base accounts*, any regulatory adjustments:

- considered appropriate by a *TNSP*, or
- required by us.

Pro forma statements that clearly explain the nature and amount of each adjustment shall support all regulatory adjustments. Such pro forma statements are set out in appendix A of this document.

2.11 Record retention

A *TNSP's directors* are responsible for preparing and presenting the *regulatory financial statements*.

A *TNSP's directors* shall ensure that a *TNSP* keeps books that:

- correctly record and explain the transactions and financial position of each regulated *business segment*
- support the disaggregation of the audited financial statements and any regulatory adjustments
- allow an *auditor* to properly form an opinion on the *regulatory financial statements* as required by this *guideline*.

A *TNSP's directors* shall also ensure that a *TNSP* retains the books from which *regulatory financial statements* are prepared, from either 1 July 1999 or the date the *AER* (or its predecessor, the *Australian Competition and Consumer Commission*) began to regulate the transmission revenues of the *TNSP*—whichever is the latter.

Books are to be retained for a period ending no sooner than the effective date of the second revenue reset following the date the books were created.

All books shall be made available to us when requested.

2.12 Discretionary headings

Subject to the provisions of this section, a *TNSP* shall apply the *discretionary headings* consistently to subsequent *regulatory financial statements*.

These *discretionary headings* should be as consistent as possible with those applied in its regulatory information provided to the *AER* under the submission *guideline*.

Discretionary headings shall agree with, or be traceable to, the *account headings* in a *TNSP's* general ledger or the chart of accounts that underpins its *base accounts*.

A *TNSP* shall meet with the *AER* before submitting *regulatory financial statements*, so that that we can assess whether a *TNSP*'s proposed discretionary heading meets its requirements.

A *TNSP* may vary the *discretionary headings* from those used in a preceding regulatory account period if:

- a revision of this *guideline* should require such a change, or
- we issue written approval after receiving an application from a *TNSP* for such a variation, though such an application:

does not change a *TNSP*'s obligation under s. 2.11 of this *guideline*

- should include an explanation of the relationships between revised *account headings* and their predecessors.

2.13 Regulatory accounting periods

A *TNSP*'s *regulatory accounting periods* shall correspond to those of its *base accounts* unless we specify otherwise.

We may require a *TNSP* to provide all of the following at times other than the normal reporting period or other *regulatory accounting dates*:

- *Corporations Act*~~Law~~-compliant audited financial statements
- regulatory financial statements
- other information as required by us to discharge our duties under the *NER*.

A *TNSP* shall notify us of any change in its *regulatory accounting date* in advance of any such change.

A *TNSP*'s *regulatory accounting periods* shall cover a continuous period.

2.14 Statutory declaration~~Directors' responsibility statement~~

The regulatory information provided by the *TNSP* must be accompanied and verified by a statutory declaration signed by an 'officer', for the purposes of the NEL, of the *TNSP* directors' responsibility statement.²

The directors' responsibility statement~~statutory declaration~~ must include:

- ~~a reference to the specified documents for which responsibility is accepted~~
- declarations~~assurances~~ that the actual information~~documents~~ given to the *AER* in accordance~~comply~~ with these guidelines is to the best of the officer's information knowledge and belief true and accurate

² The term 'officer' is defined in s.2 of the NEL. It has the same meaning as s.9 of the *Corporations Act* and includes a company director, company secretary, a person who makes (or participates in) decisions that affect the whole or substantial part of the corporation's business; or a person who has the capacity to affect significant the corporation's financial standing.

- declarations that where it is not possible to provide actual information to the best of the officer's information knowledge and belief the TNSP has explained why it was not possible, provided the best estimate and included the basis for the estimate and the reasons as to why it is the best estimate.

~~Where applicable, the *directors' responsibility statement* must also include assurances relating to the full disclosure to the AER of:~~

- ~~▪ related party transactions~~
- ~~▪ third party benefit transactions~~
- ~~▪ financing transactions.~~

An example of a *directors' responsibility statement statutory declaration* for the certified annual statements is set out in appendix C.

2.15 Format of information

A TNSP must submit all possible information to us in both electronic and printed form.

Before doing so, a TNSP must ensure that the information can be transmitted in an electronic format compatible with our information systems.

Information can be submitted to the:

Australian Energy Regulator
GPO Box 520
Melbourne Vic 3001

Ph: (03) 9290 1444

Fax: (03) 9290 1457

Email: AERInquiry@AER.gov.au

3. Annual reporting

3.1 Introduction

Under clause 6A.17.1(d) of the *NER*, the *AER* may ~~only~~ use certified annual statements and other information reasonably required of a *TNSP*:

- to monitor, report on and enforce a *TNSP*'s compliance with its *total revenue cap* for the *regulatory control period*, the *maximum allowed revenue* for the *TNSP* for each *regulatory year* and any requirements imposed on the *TNSP* under a *transmission determination*
- to monitor, report and enforce compliance with the *TNSP*'s cost allocation methodology
- as an input regarding the financial, economic and operational performance of the *TNSP*, to inform the *AER*'s decision making for the making of *revenue determinations* or other regulatory controls to apply in future *regulatory control periods*
- to monitor and report on the performance of the *TNSP* under any *efficiency benefit sharing scheme*, *capital expenditure sharing scheme*, *service target performance incentive scheme*, or *small scale incentive scheme* that applies to it.

This section outlines the scope of information required by us and provides guidance on reporting this information to us.

Section 2 sets out the general principles for a *TNSP* to follow in providing information to us. These principles take precedence over the pro forma statements in appendix A and guidance set out in this section.

Appendix A sets out the pro forma statements that should be used to submit this information to the *AER*.

A *TNSP* shall deliver this information to us no later than four months after a *regulatory accounting date*.

3.2 Historic financial information

A *TNSP* must prepare and submit annual *regulatory financial statements* and the pro forma listed below to the *AER*, prepared according to this *guideline*.

To ensure information provided is consistent with this *guideline*, these *regulatory financial statements* and the pro formas must follow the pro forma statements set out in appendix A. They do not prevent a *TNSP* from providing further information should the *TNSP* believe that this would add to our understanding of the *TNSP*'s business.

A *TNSP* is not required to complete the pro forma statements listed in appendix A if a *TNSP* meets the requirements of clause 4.17 of this *guideline*.

The following table lists the pro forma statements in appendix A.

Type	Pro forma statement	Statement number
Regulatory financial statements	Income statement	RFS Inc
	Balance sheet	RFS Bal
	Cash flows statement	RFS CF
Disaggregation statement	Income statement	DISAGG Inc
	Balance sheet	DISAGG Bal
	Cash flows statement	DISAGG CF
Workpapers supporting the disaggregation statements	Operations and maintenance expenditure	DISAGG opex
	Causal allocations	DISAGG Alloc 1
	Non-causal allocations	DISAGG Alloc 2
Prescribed transmission services	Regulatory adjustment journals	PTS ADJ
	Price reduction/recovery	PTS PriceRedn
	Discount	PTS Disc
	Revenue analysis	PTS Rev
	Network support pass through	PTS Pthrough
	Cost pass through	PTS CostPthrough
<i>Asset schedules and supporting papers:</i>		
Disaggregation statements	Summary of disaggregation statement assets	DISAGG assets
Prescribed transmission services	Reconciliation of property, plant and equipment	PTS Rec Assets
	Asset aging schedule	PTS Asset Aging
<i>Provisions schedules:</i>		
Disaggregation statements	Provisions summary	DISAGGProvSum
Prescribed transmission services	Provisions reconciliation	PTS Prov Rec
Information	Related party transactions	Inf Rel Part Trans
	Revenue reconciliation	Inf Rev Rec
Non-financial schedules	Current map of the network	NFS Curr Map Netw
	One-year demand forecast	NFS Curr Demand
Historic operating expenditure (opex)	Revenue reset information	
Historic capital expenditure (capex)	Historic opex by category—summary	HOE Sum
	Historic opex by category base year	HOE Base
	Historic opex by category 1 st FY	HOE 1 st FY
	Historic opex by category 2 nd FY	HOE 2 nd FY
	Historic opex by category 3 rd FY	HOE 3 rd FY

Type	Pro forma statement	Statement number
	Historic opex by category 4 th FY	HOE 4 th FY
	Historic opex by category 5 th FY	HOE 5 th FY
Commentary	Historic capex by category	HCE Cat
	Historic capex by asset class	HCE Ass Cls
	Historic capex—network	HCE Netw
	Historic capex—non-network	HCE Non Netw
	Commentary on opex	Comm opex
	Commentary on historic capex	Comm Hist capex
Instructions	Opex instructions	Ins Opex
	Historic capex instructions	Ins Capex

Guidance on how the principles in section 2 should be applied to complete the pro forma statements listed above is set out in section 4 of this *guideline*.

3.3 Demand forecasts

A *TNSP* shall give us one-year demand forecasts for the forthcoming year. It is expected that they will be in the same form as provided to [the Australian Energy Market Operator \(AEMO\)](#), [National Energy Market Management Company \(NEMMCO\)](#).

A *TNSP* must provide the assumptions on which the demand forecast information is based, and full and detailed explanations of the basis of preparation.

These demand forecasts shall be prepared consistently with the five-year demand forecasts provided to the *AER* under the *submission guideline*.

A *TNSP* is not required to provide audit assurance on the demand forecasts referred to in this section but we may require a *TNSP* to obtain an independent assessment of the demand forecasts.

3.4 Map of network

A *TNSP* shall give us a map of the current network as at the *regulatory accounting date* identifying:

- the different ratings of the *transmission lines*
- other major network assets.

3.5 Service performance information

Information for annual compliance

Each *TNSP* subject to the *service target performance incentive scheme* must report the following service performance information to us by 1 February each year:

- Actual service performance results for the previous calendar year as measured by the *performance incentive scheme parameters* that apply to the *TNSP* under

the *service target performance incentive scheme*. The *TNSP* must report its performance both with and without any proposed exclusions.

- A list of events that the *TNSP* considers should be excluded from performance results, and for each event:
 - a description of the event
 - a description of the impact of the event
 - a quantification of the impact of the event on the network³ and service performance
 - reasons the event should be excluded and how they meet any relevant exclusion definition
 - for force majeure events, an analysis of how the definition meets the definition of force majeure in the service target performance incentive scheme and other such information as required under the scheme in relation to force majeure
 - for third party events, a description of where and how the event occurred and who is responsible for the event, and
 - where available, provide supporting documentation for the event.⁴
- The primary drivers of performance in the present calendar year, including reasons for any significant changes in performance from the previous calendar year.
- The *TNSP's* proposed service standards factor (s-factor) and financial incentive calculated in accordance with the *transmission determination* and the *service target performance incentive scheme*. The *TNSP* must report the value of the s-factor and financial incentive both before and after any proposed exclusions.
- A list of the current criteria for any aspect of the *TNSP's performance incentive scheme parameters* defined by the *TNSP* and subject to change during the *regulatory control period* ~~(for example, some *TNSP's* definitions of critical and non-critical circuits or peak and off-peak periods may change within a *regulatory control period*).~~

Transition between regulatory control periods

Where the previous calendar year covers two *regulatory control periods*, the *TNSP* must report its performance for:

- the period under the previous *regulatory control period* (from 1 January to 30 June and from 1 January to 31 March for AusNet Services) as measured by the *performance incentive scheme parameters* that applied to the *TNSP* under the previous *regulatory control period*

³ For example, impact on the network may be measured in time, energy undelivered or any other relevant unit of measure.

⁴ Supporting documentation may include external reports and information that details indicate the impact of an event.

- the period under the current *regulatory control period* (from 1 July to 31 December and from 1 April to 31 December for AusNet Services) as measured by the *performance incentive scheme parameters* that apply to the *TNSP* under the current *regulatory control period*.

Templates and performance reports

We will provide each *TNSP* with a customised service performance reporting template by 15 December each year. Each *TNSP* must use this template to report relevant service performance information to us.

Each *TNSP*'s service performance reporting template will be customised to allow for the differences in the *performance incentive scheme parameters*, weightings and values that apply to each *TNSP* under the *service target performance incentive scheme*. A sample service performance reporting template is provided in appendix B.

We will provide guidance on completing each *TNSP*'s customised service performance reporting template.

We will update each *TNSP*'s reporting template annually to:

- account for changes in the *performance incentive scheme parameters* or values that apply to the *TNSP* under the *service target performance incentive scheme*
- account for changes in the variables which affect the calculation of the financial incentive under the *service target performance incentive scheme* (for example, changes to consumer price index inputs)
- update references to the correct reporting period and financial year.

We will consult with affected *TNSPs* when making these changes.

TNSPs must report any service performance information:

- required by this *guideline* but not provided for in the service performance reporting template
- additional supporting information

in a separate performance report. Each *TNSP* must prepare this performance report and submit it to us with the *TNSP*'s service performance reporting template.

Compliance review

We will conduct an annual review of the service performance information in accordance with ~~clause 3.3 of~~ the *service target performance incentive scheme*.

Publication and disclosure of information

We intend to publish all relevant information from the compliance review process on the *AER*'s website. *TNSPs* [submitting confidential information are requested to comply with this *AER*'s Confidentiality Guideline](#) ~~should advise the *AER* of any confidentiality claims~~ when submitting any service performance information. [Further information about the use and disclosure of information provided to us is set out in the *ACCC/AER Information Policy, June 2014*.](#)

We will release an annual summary of each *TNSP*'s service performance results in the *AER*'s regulatory report.

4. Guidance on completing pro forma statements

4.1 Disaggregation of income

Items of income in the *base accounts* shall be disaggregated between *business segments* according to the principles set out in section 2 of this publication.

The *regulatory financial statements* shall provide for the *prescribed services segment*, an analysis of income by principle component, together with a description of each component.

4.2 Inter-segmental transactions

The *base accounts* may not account for transactions between *business segments*. Accordingly, *inter-segmental income* and the corresponding costs shall be recorded in the profit and loss accounts of the *business segments* in which they arise.

For each item of *inter-segmental income* or *inter-segmental cost* arising in each of the *business segments*, the *regulatory financial statements* shall also disclose a disaggregation journal that follows the principles of double-entry bookkeeping and provides descriptions of the:

- item
- balancing accounting entry or entries
- *business segment* or *segments*, in whose income and expenditure account or accounts the balancing accounting entries arise.

4.3 Operating and maintenance (opex) costs

The *regulatory financial statements* shall include a note that:

- dissects the opex costs by *account heading*
- disaggregates the opex costs disclosed by each *account heading*, across *business segments*
- provides an audit trail to the *account code* or *account codes* that each *account heading* represents or is based on
- provides totals by *account heading* and *business segment*
- discloses the descriptions and amounts of opex costs that are inter-segmental
- reconciles the sum of the individual items in the opex cost analysis to the total opex costs included in the *base accounts*—if no reconciliation is necessary, the note should still state the total of opex costs included in the *base accounts*.

Pro forma statements 'DISAGG Opex' in appendix A set out how this information should be presented.

4.4 Cost attribution

The *regulatory financial statements* shall include a note that discloses for each opex cost *account heading*:

- the amount of costs within the *account heading* that can be *directly attributed* to *business segments*
- how indirect costs have been allocated according to the *cost allocation methodology*, including the amount of cost allocation to each *business segment*.

A note or cross-reference shall provide an audit trail to the *account code* or *account codes* that each opex *account heading* represents or is based on.

A pro forma statement—DISAGG Aloc 1—in appendix A provides an example of how the information required under this section (4.4) should be presented.

4.5 Depreciation

Depreciation charges should be attributed to *business segments* according to the disaggregation of assets that give rise to these charges.

Regulatory adjustments shall be made to state the regulatory depreciation charge attributed to the *prescribed services segment*.

4.6 Other expenditure

Other expenditure arising in the profit and loss account not specifically addressed elsewhere in this section, shall be disaggregated between *business segments* in accordance with:

- the principles set out in section 2
- the disclosure requirements set out in the pro forma statements in appendix A.

4.7 Interest payable, interest receivable, dividends payable and dividends receivable

These items may be recorded under the column headed '*Not allocated*' in the *disaggregation statements*.

4.8 Disaggregation of non-current assets

In providing disaggregated balance sheets for the *business segments*, non-current assets should be attributed to the *business segments* in which they are principally utilised.

The *regulatory financial statements* shall include an *asset schedule* for the *prescribed services segment*.

The *asset schedule* shall disclose movements in gross book value and accumulated depreciation.

Additions and decrements shall be disclosed separately in the *asset schedule* and not be netted off.

The pro forma statements 'DISAGG Assets' at appendix A indicate how an *asset schedule* should be presented.

The opening and closing asset balances for a *regulatory accounting period*, totalled for all *business segments*, shall be capable of reconciliation to the opening and closing non-current asset balances indicated by a comparison of the *base accounts* for the current and preceding *regulatory accounting periods*. This reconciliation may be provided by:

- the physical asset records that underlie the *regulatory financial statements* and the *base accounts*, for those asset values in the statements based on accounting methods or valuations not utilised in the *base accounts*
- monetary amounts disclosed by accounting records for those asset values in the *regulatory financial statements* based on valuations utilised in the *base accounts*.

4.9 Asset categories

When mandatory headings are required, a *TNSP* may use *discretionary headings* to define further sub-categories of assets. *Discretionary headings* may be defined at a *TNSP's* discretion, consistent with section 2.12 of this *guideline*. However:

- the *discretionary headings* should provide meaningful information about the composition of the property plant and equipment utilised by a *TNSP*
- sub-category headings shall be applied consistently between *regulatory accounting periods*.

The pro forma statements at appendix A set out mandatory headings for the *asset schedule* and associated schedules.

4.10 Customer contributions

Customer contributions shall be credited against the gross (undepreciated) value of the assets to which they relate, in the *asset schedule*.

The *asset schedule* shall disclose the amount of customer contributions credited to asset balances in its reconciliation of opening to closing asset balances for a *regulatory accounting period*.

For the purposes of regulatory reporting, the Urgent Issues Group's [Interpretation 1017-abstract 17](#), 'Developer and Customer Contributions [for Connection to a Price Regulated Network Industry](#)', is not to be applied.

The *regulatory asset base* is to be reported net of customer contributions. Accordingly, *TNSPs* must maintain contra accounts to the relevant asset accounts. Customer contributions should be recorded in the relevant pro forma statements in the '*Not allocated*' column associated with the asset to which it has contributed.

Regulatory depreciation charges shall be calculated on asset balances stated net of customer contributions.

4.11 Goodwill arising on acquisition

Any balance representing goodwill on acquisition of assets and its associated amortisation shall be recorded under the column headed '*Not allocated*' in the *disaggregation statements*.

4.12 Other statement of financial position items

Statement of financial position and statement of cash flows items not specifically addressed in section 3 of this *guideline* shall be disaggregated between *business segments* according to the:

- principles set out in section 2 of this *guideline*
- disclosure requirements set out in the pro forma statements in appendix A.

4.13 Provisions

The *regulatory financial statements* shall disclose enough of the disaggregation information to provide a reconciliation of the provisions disclosed by the *base accounts* to those disclosed for the *prescribed services segment*. The pro forma statement 'DISAGG Prov Sum' in appendix A sets out the minimum disclosure requirements.

The disaggregation of provisions should follow the principles set out in section 2 of this *guideline*.

The following information shall be provided for each material provision and in total for all other provisions in the *prescribed services segment*:

- the balance at the beginning of the *regulatory accounting period*
- amounts set aside to provisions
- expenditure charged to provisions
- amounts written back from provisions
- the network movement charged or credited to the profit and loss account
- the balance at the end of the *regulatory accounting period*.

The pro forma statements 'DISAGG Prov Sum' and 'PTS Prov Rec' in appendix A indicate how this information should be disclosed.

4.14 Related party transactions

A *TNSP* shall inform us of:

- any *material related party transactions* whose costs are attributed to, or allocated between, categories of transmission services provided by the *TNSP*, including:
 - details of the related party
 - the terms of the related party contract

- a description of the goods and/or services that are the subject of the transaction
- a description of the procurement process undertaken in respect of the goods and/or services that are the subject of the transaction, and in particular, whether or not the procurement process was a competitive process.
- the *TNSP's* confirmation that the terms and conditions of any related party contract that it has require the related party to provide sufficient information to the *TNSP* to enable the *TNSP* to meet obligations to attribute or allocate the costs of that related party contract under this *guideline*.

A *TNSP* shall also provide further detailed information on, or explanations of, transactions with related parties, as we may sometimes require.

~~The directors' responsibility statement shall include a specific affirmation that either:~~

- ~~▪ no material related party transactions arose~~
- ~~▪ the disclosure requirements of this section (4.14) have been complied with.~~

4.15 Third party benefits

When the *regulatory financial statements* record transactions associated with any subcontracting, purchase or other arrangements, which cause:

- a *TNSP*
- any related party of a *TNSP*

to enjoy a beneficial interest in income, or other value that accrues in the hands of a third party, a *TNSP* shall disclose for each such arrangement:

- a description of the arrangement
- its underlying purpose
- details of the counterparty
- details of the third parties
- the monetary value of such transactions that arose in the *regulatory accounting period*
- the basis of charge for the transaction entered into by a *TNSP*
- the basis of calculation of the corresponding benefit received by a *TNSP* or the related party
- a summary of the associated accounting entries that have been recorded in the *prescribed services segment*.

~~The directors' responsibility statement shall include a specific affirmation that either:~~

- ~~▪ no such transactions arose~~
- ~~▪ the disclosure requirements of this section (4.15) have been complied with.~~

4.16 Financing transactions

When the *disaggregation statements* record any accounting entries, the effect of which is to provide:

- a decrement to financing or interest costs in the statement of financial performance
- in the *prescribed services segment*, a related:
 - decrement to earnings before interest and tax
 - increase in asset values

a *TNSP* shall disclose:

- descriptions of the transactions, their underlying purpose and any counterparties an analysis of:
 - the monetary amounts involved
 - the bases of charge
 - the associated accounting entries that have been recorded in the *regulatory financial statements*.

~~The directors' responsibility statement shall include a specific affirmation that either:~~

- ~~▪ no such transactions arose~~
- ~~▪ the disclosure requirements of this section (4.16) have been complied with.~~

4.17 Network support pass through

~~A *TNSP* seeking the *AER*'s approval to a *positive pass through amount* must submit to the *AER* a written statement within 60 days of the relevant *positive change event* that contains the information specified in clauses 6A.7.2(c)(1) to (4) of the *NER*.~~

~~A *TNSP* must submit to the *AER*, within 60 days of a *negative change event* occurring, a written submission that contains the information specified in clauses 6A.7.2(c)(1) to (4) of the *NER*.~~

~~The *AER* may request additional information from a *TNSP* following receipt of the *TNSP*'s written submission relating to a *positive change event* or a *negative change event* if it considers it necessary to enable it to make a determination under clause 6A.7.2 of the *NER*.~~

~~If the *AER* has determined that a *positive pass through amount* or a *negative pass through amount* should be passed through to *transmission network users*, the *TNSP* should annually complete and submit to the *AER* the pro forma statement 'PTS Pthrough—Transmission Services' in appendix A.~~

~~4.18 Cost pass through~~

~~A TNSP seeking the AER's approval to a positive pass through amount must submit to the AER a written statement within 90 days of the relevant positive change event that contains the information specified in clauses 6A.7.3(c)(1) to (7) of the NER.~~

~~A TNSP must submit to the AER, within 60 days of a negative change event occurring, a written submission that contains the information specified in clauses 6A.7.3(f)(1) to (6) of the NER.~~

~~The AER may request additional information from a TNSP following receipt of the TNSP's written submission relating to a positive change event or a negative change event if it considers it necessary to enable it to make a determination under clause 6A.7.3 of the NER.~~

~~If the AER has determined that a positive pass through amount or a negative pass through amount should be passed through to transmission network users, the TNSP should annually complete and submit to the AER the pro forma statement 'PTS CostPthrough—Transmission Services' in appendix A.~~

~~4.19 Extension of statement of cash flow~~

~~A TNSP must ensure that the regulatory financial statements balance sheet and cash flow statement can be reconciled. A TNSP must therefore ensure that the opening and closing cash totals of the regulatory financial statements cash flow statement equals the cash balance of the regulatory financial statements balance sheet, for the prior and current periods respectively.~~

4.17 Regulatory Information Instrument responses

If a TNSP is required to provide information to the AER in response to a Regulatory Information Instrument -it is not a requirement for this information to be provided to the AER in response to this guideline.

Glossary

This *guideline* uses the following definitions.

Term	Definition
Account codes	The nomenclature used to index the base account records, e.g. general ledger or activity codes.
Account heading	Either an account heading used in an accounting record such as a general ledger or a higher-level summarisation of such headings.
Asset schedule	A reconciliation of the net value of assets disclosed by the regulatory financial statements at the end of a regulatory accounting period, to the corresponding value at the beginning of that regulatory accounting period.
Auditor	A registered company auditor independent of a TNSP.
Audit report on a special purpose financial report	An audit report on regulatory information submitted to the AER by a TNSP prepared in accordance with Australian Auditing Standard AUS 802, and in accordance with a financial reporting framework such as this guideline, other than accounting standards and Urgent Issues Group consensus views.
Australian Competition and Consumer Commission	The Australian Competition and Consumer Commission as established under the <i>Trade Practices Act 1974</i> (Commonwealth) (renamed the <i>Competition and Consumer Act 2010</i> on 1 January 2011).
Base accounts	<p>General purpose financial statements that:</p> <ul style="list-style-type: none"> ▪ contain the entirety of the activities of a TNSP's business segments ▪ are consolidated or aggregated where appropriate ▪ are prepared in accordance with: <ul style="list-style-type: none"> ▪ the Australian Corporations Act ▪ Australian Accounting Standards ▪ Urgent Issues Group consensus views ▪ are audited under Australian Auditing Standards.
Base account records	The accounting records maintained by a TNSP regardless of any regulatory reporting requirement, for the purposes of preparing base accounts and providing the managers of a TNSP with management reports.
Business segment or segments	A part of the total business reported by the base accounts that is involved with providing:

- prescribed transmission services
- negotiated transmission services
- not allocated.

<u>Corporations Act</u>	<u>Corporations Act 2001 (Cth)</u>
Directly attributable or directly attributed	Directly attributable or directly attributed to an object such as a business segment, if it is wholly and exclusively associated with that segment.
Director	A director of a TNSP.
Directors' responsibility statement	<p>a statement signed and dated by not less than two directors of a TNSP, which states whether in the opinion of those directors, the regulatory information, statements, schedules and work papers listed in appendix A of these guidelines:</p> <ul style="list-style-type: none"> ▪ present fairly the statement of financial performance and statement of cash flows information required by these guidelines, of each business segment for the regulatory accounting period ▪ present fairly the statement of financial position information required by these guidelines, for each business segment at the regulatory accounting date ▪ have been made out in accordance with applicable and appropriate regulatory accounting principles and policies ▪ have been prepared in accordance with the AER's requirements, set out in these guidelines.
Disaggregation statement	A statement that comprises a TNSP's base accounts disaggregated between business segments.
Discretionary heading	An account heading within regulatory information submitted to the AER by a TNSP that may be defined by a TNSP.
Entity	A corporate body, business or economic entity, or segment thereof.
Financing transaction	<p>An accounting entry in regulatory information submitted to the AER by a TNSP the effect of which is to provide:</p> <ul style="list-style-type: none"> ▪ a decrement to financing or interest costs in the statement of financial performance ▪ relating to prescribed transmission services, a related: <ul style="list-style-type: none"> ▪ decrement to earnings before interest and tax ▪ increase in asset values.

Goodwill	The difference between the fair value of the consideration paid for a business and the fair value of the assets acquired.
General purpose financial statements	Financial statements that are prepared in accordance with Australian Accounting Standards or other generally accepted accounting practices.
Guideline	This information guideline.
Information guideline	The guideline made by the AER under clause 6A.17.2 of the NER.
Inter-segmental cost	A cost that arises from transactions between business segments.
Inter-segmental income	income that arises from transactions between business segments.
Inter-segmental transaction	An inter-segmental cost or an inter-segmental income.
Mandatory heading	A mandatory account heading within the pro forma statements contained in appendix A.
Material or materiality	As set out at section 2.5 of this guideline.
Material related party transaction	A transaction or a number of transactions intended to achieve a common commercial effect, conducted with a related party that had a value of \$0.5m or more in a regulatory accounting period.
National Electricity Law	The National Electricity Law set out in schedule to the <i>National Electricity (South Australia) Act 1996</i> .
National Electricity Rules	The rules, as defined in the National Electricity Law.
Not allocated	The content of those account headings that are not required by this guideline to be allocated between business segments.
Notes to, and forming part of, the regulatory financial statements	The additional information provided in relation to the regulatory financial statements, together with any further information that a TNSP believes is necessary to convey a full and proper understanding of the financial affairs of the regulated business segment.
Prescribed services segment	That part of the total business reported by the base accounts that is involved in providing prescribed transmission services.
Regulatory accounting date	The end date of a regulatory accounting period.
Regulatory accounting period	A period on which a single set of regulatory financial statements report.
Regulatory accounting principles	Accounting principles and policies that have been used to prepare regulatory financial statements that may be additional to or replace, the accounting principles and policies used to prepare base accounts.

Regulatory audit report	<p>An auditor’s report on regulatory information submitted to the AER by a TNSP which may take the form of:</p> <ul style="list-style-type: none"> ▪ an audit report on a special purpose financial information ▪ a review of financial reports ▪ a combination of the above reports.
Regulatory financial statements	<p>The historic financial information pertaining to prescribed transmission services that includes the:</p> <ul style="list-style-type: none"> ▪ statement of financial performance ▪ statement of financial position ▪ statement of cash flows ▪ notes to, and forming part of, the regulatory financial statements.
<u>Regulatory Information Instrument</u>	<p><u>Is either a general regulatory information order or a regulatory information notice as defined in the National Electricity Law.</u></p> <p><u>An example of a Regulatory Information Instrument is a regulatory information notice issued to a TNSP to collect annual category analysis and benchmarking data.</u></p>
<u>Regulatory information notice (RIN)</u>	<p><u>Has the meaning given by section 28D of the National Electricity Law.</u></p>
Related party	<p>In relation to all business segments within a TNSP either:</p> <ol style="list-style-type: none"> (a) any entity that, at any time during the regulatory accounting period, has control or material influence over a TNSP (b) any entity that, at any time during the regulatory accounting period, is subject to control or material influence by a TNSP (c) any entity that, at any time during the regulatory accounting period, is controlled by the same entity that controls a TNSP (d) any entity that, at any time during the regulatory accounting period, is controlled by an entity that materially influences a TNSP (e) any entity that, at any time during the regulatory accounting period, is materially influenced by an entity with control over a TNSP (f) any entity that, at any time during the regulatory accounting period, is materially influenced by an entity with material

- (g) any entity that, at any time during the regulatory accounting period, is controlled or is materially influenced by an entity that is subject to control or material influence by a TNSP
- (h) any director of a TNSP or any of their director-related entities
- (i) any director of any entity identified as a related party in subsections (a) to (g) above, or any of their director-related entities
- (j) any other business segment within a TNSP.

but excludes any other entity (except those identified as a related party under subsection (h)) where the related party relationship results solely from normal dealings of:

- (k) financial institutions
- (l) authorised trustee corporations (as defined in the *Corporations Act*)
- (m) fund managers
- (n) trade unions
- (o) statutory authorities
- (p) government departments
- (q) local governments.

Related party transaction

A transaction, or a number of transactions, intended to achieve a common commercial effect, conducted with a related party.

Review of financial reports

A review of a financial report, prepared in accordance with Australian Auditing Standards AUS 902. An auditor should carry out procedures sufficient to enable them to state whether, on the basis of procedures which do not provide all the evidence that would be required in an audit, anything has come to their attention that causes them to believe that the financial report is not prepared, in all material aspects, according to an identified financial reporting framework, e.g. this guideline. The review report contains a clear written expression of negative assurance.

Submission guideline

The guideline made by the AER under clause 6A.10.2 of the NER.

Third party benefit transactions

A transaction, or a number of transactions intended to achieve a common commercial effect, conducted with a third party.

Appendix A—Annual reporting templates

Appendix B—Service performance templates

Appendix C—Example of a directors' responsibility statement statutory declaration

[Example of directors' responsibility statement deleted]

Commonwealth of Australia
STATUTORY DECLARATION
Statutory Declarations Act 1959

1 Insert the name, address and occupation of person making the declaration

I,¹

make the following declaration under the *Statutory Declarations Act 1959*:

2 Set out matter declared to in numbered paragraphs

2

1. I am an officer, for the purposes of the *National Electricity (STATE) Law (NEL)*, of TNSP Name (ACN XXX XXX XXX), a regulated network service provider for the purposes of the NEL. I am authorised by TNSP Name to make this statutory declaration as part of the [insert regulatory year] response of TNSP Name (TNSP) to the *Electricity Transmission Network Service Providers Information Guideline, version 2, dated XXX (Information Guideline)*.
2. I say that the actual information provided in TNSP's response to the Information Guideline, is to the best of my information, knowledge and belief:
 - (a) in accordance with the requirements of the Information Guideline; and
 - (b) true and accurate.
3. Where it is not possible to provide actual information to comply with the Information Guideline, TNSP has, to the best of my information, knowledge and belief:
 - (a) explained why it was not possible to provide actual information and the steps TNSP is taking to ensure it can provide the information in the future;
 - (b) when an estimate has been provided it represents TNSP's best estimate of information in accordance with the requirements of the Information Guideline; and
 - (c) provided the basis for each estimate, including assumptions made and reasons why the estimate is the best estimate, given the information sought in the Information Guideline.

3 Signature of person making the declaration

3

4 Place

Declared at⁴ _____ on⁵ _____ of⁶ _____

5 Day

6 Month and year

Before me,

7 Signature of person before whom the declaration is made (see over)

I

8 Full name, qualification and address of person before whom the declaration is made (in printed letters)

8

Note 1 A person who intentionally makes a false statement in a statutory declaration is guilty of an offence, the punishment for which is imprisonment for a term of 4 years — see section 11 of the Statutory Declarations Act 1959.

Note 2 Chapter 2 of the Criminal Code applies to all offences against the Statutory Declarations Act 1959 — see section 5A of the Statutory Declarations Act 1959.

A statutory declaration under the *Statutory Declarations Act 1959* may be made before—

(1) a person who is currently licensed or registered under a law to practise in one of the following occupations:

<u>Chiropractor</u>	<u>Dentist</u>	<u>Legal practitioner</u>
<u>Medical practitioner</u>	<u>Nurse</u>	<u>Optometrist</u>
<u>Patent attorney</u>	<u>Pharmacist</u>	<u>Physiotherapist</u>
<u>Psychologist</u>	<u>Trade marks attorney</u>	<u>Veterinary surgeon</u>

(2) a person who is enrolled on the roll of the Supreme Court of a State or Territory, or the High Court of Australia, as a legal practitioner (however described); or

(3) a person who is in the following list:

- Agent of the Australian Postal Corporation who is in charge of an office supplying postal services to the public
- Australian Consular Officer or Australian Diplomatic Officer (within the meaning of the *Consular Fees Act 1955*)
- Bailiff
- Bank officer with 5 or more continuous years of service
- Building society officer with 5 or more years of continuous service
- Chief executive officer of a Commonwealth court
- Clerk of a court
- Commissioner for Affidavits
- Commissioner for Declarations
- Credit union officer with 5 or more years of continuous service
- Employee of the Australian Trade Commission who is:
 - (a) in a country or place outside Australia; and
 - (b) authorised under paragraph 3 (d) of the *Consular Fees Act 1955*; and
 - (c) exercising his or her function in that place
- Employee of the Commonwealth who is:
 - (a) in a country or place outside Australia; and
 - (b) authorised under paragraph 3 (c) of the *Consular Fees Act 1955*; and
 - (c) exercising his or her function in that place
- Fellow of the National Tax Accountants' Association
- Finance company officer with 5 or more years of continuous service
- Holder of a statutory office not specified in another item in this list
- Judge of a court
- Justice of the Peace
- Magistrate
- Marriage celebrant registered under Subdivision C of Division 1 of Part IV of the *Marriage Act 1961*
- Master of a court
- Member of Chartered Secretaries Australia
- Member of Engineers Australia, other than at the grade of student
- Member of the Association of Taxation and Management Accountants

Member of the Australasian Institute of Mining and Metallurgy

Member of the Australian Defence Force who is:

(a) an officer; or

(b) a non-commissioned officer within the meaning of the *Defence Force Discipline Act 1982* with 5 or more years of continuous service; or

(c) a warrant officer within the meaning of that Act

Member of the Institute of Chartered Accountants in Australia, the Australian Society of Certified Practising Accountants or the National Institute of Accountants

Member of:

(a) the Parliament of the Commonwealth; or

(b) the Parliament of a State; or

(c) a Territory legislature; or

(d) a local government authority of a State or Territory

Minister of religion registered under Subdivision A of Division 1 of Part IV of the *Marriage Act 1961*

Notary public

Permanent employee of the Australian Postal Corporation with 5 or more years of continuous service who is employed in an office supplying postal services to the public

Permanent employee of:

(a) the Commonwealth or a Commonwealth authority; or

(b) a State or Territory or a State or Territory authority; or

(c) a local government authority;

with 5 or more years of continuous service who is not specified in another item in this list

Person before whom a statutory declaration may be made under the law of the State or Territory in which the declaration is made

Police officer

Registrar, or Deputy Registrar, of a court

Senior Executive Service employee of:

(a) the Commonwealth or a Commonwealth authority; or

(b) a State or Territory or a State or Territory authority

Sheriff

Sheriff's officer

Teacher employed on a full-time basis at a school or tertiary education institution

~~Appendix D—Examples of regulatory audit reports~~

~~[Deleted]~~