

Attachment 22 (Part 1): Table of RIN response

Note: The table below show the RIN requirements. The underline texts show how these requirements are met in the proposal.

Response requirement	RIN Reference	How the requirements are met
<i>Microsoft Excel Workbook 1 – Forecast and historical</i> completed	Schedule 1 – section 1.1	<u>Attachment 3: RIN workbook 1: Forecast and historical</u>
<i>Workbook 2 – MIC</i> completed	Schedule 1 – section 1.1	<u>Attachment 4: RIN workbook 2: MIC</u>
<i>Workbook 3 – EBSS</i> completed <i>Murraylink</i> must provide the source of information used to populate <i>Workbook 3 – EBSS</i> tables 7.5.1.1 and 7.5.1.2 and identify how the information reconciles with information previously reported in the Annual Regulatory Accounts.	Schedule 1 – section 1.1 Appendix E – section 1.6	<u>Attachment 4: RIN workbook 2: MIC</u> <u>Attachment 7: Basis of preparation</u> <u>Attachment 14: PTRM (cost of debt update)</u> <u>Attachment 17: Capital expenditure model</u>
<i>Workbook 4 – CESS</i> completed	Schedule 1 – section 1.1	<u>Attachment 5: RIN workbook 3: EBSS</u>
Statement of reason from AER (Appendix D) provided to, and understood by, information provider.	Appendix D	<u>n/a</u>
Definitions (Appendix F) provided to, and understood by, information provider.	Appendix F	<u>n/a</u>
<i>Basis of preparation</i> document completed Must meet the requirements in Appendix E of the RIN – sections 1.5 and 2	Schedule 1 – section 1.2 Appendix E – section 1.5 Appendix E – section 2	<u>Attachment 7: Basis of preparation</u>
Information completed in accordance with <i>Murraylink's</i> approved <i>cost allocation methodology</i>	Schedule 1 – section 1.1(d)	<u>Overview – section 7.3</u>
Describe the nature and impact of any proposed changes to <i>Murraylink's</i> approved <i>cost allocation methodology</i> for the next <i>regulatory control period</i> compared to the approved <i>cost allocation methodology</i> applying in the current <i>regulatory control period</i> .	Schedule 1 – section 1.3	<u>Overview – section 7.3</u>
Provide all consultants' reports commissioned and relied upon in whole or in part	Schedule 1 – section 1.4(a) Schedule 1 – section 1.5 Schedule 1 – section 3.4	<u>No consultant reports relied upon</u>
Provide all <i>material</i> assumptions relied upon. Assumption must include information in Schedule 1 section 1.5.	Schedule 1 – section 1.4(b)	<u>Attachment 7: Basis of Preparation</u>
Provide a table that references, for the instances where <i>Murraylink</i> has responded to a paragraph in Schedule 1, where it is provided in or as part of the <i>revenue proposal</i> or <i>proposed pricing methodology</i> .	Schedule 1 – section 1.4(c)	<u>This document</u>
A table or chart that references each document provided in or as part of the <i>revenue proposal</i> or <i>proposed pricing methodology</i> and its relationship to other documents provided	Schedule 1 – section 1.4(d)	<u>Overview – Attachments</u>
Filename to comply with the requirements in Schedule 1 section 1.4(e)	Schedule 1 – section 1.4(e)	<u>Done</u>
Where historical information provided in the <i>regulatory templates</i> has previously been reported to the AER: (a) this information must reconcile with the previously provided information; or (b) <i>Murraylink</i> must explain why the information does not reconcile; and (c) quantify the effect of the historical information which does not reconcile on the <i>regulatory accounting statements</i> for the <i>relevant regulatory years</i> .	Schedule 1 – section 1.6	<u>Attachment 7: Basis of Preparation</u>
Provide reconciliation of the <i>capex</i> and <i>opex</i> expenditure forecasts provided in the <i>regulatory templates</i> to the ex-ante capital and operating allowances in the <i>post-tax revenue model</i> for the <i>forthcoming regulatory control period</i> .	Schedule 1 – section 1.7	<u>All forecast numbers are consistent.</u>

Response requirement	RIN Reference	How the requirements are met
Where the <i>revenue proposal</i> varies or departs from the application of any component or parameter of the <i>efficiency benefit sharing scheme</i> , <i>capital expenditure sharing scheme</i> or <i>service target performance incentive scheme</i> set out in the <i>framework and approach paper</i> , for each variation or departure explain: <ul style="list-style-type: none"> the reasons for the variation or departure, including why the departure is appropriate; how the variation or departure aligns with the objectives contained in the relevant scheme; and how the proposed variation or departure will impact the operation of the relevant scheme. 	Schedule 1 – section 1.8	<u>No variation</u>
Public version of the workbooks that AER can publish	Appendix E – sections 3.1(c) and 4.1(c)	<u>Attachment 3: RIN workbook 1: Forecast and historical</u> <u>Attachment 4: RIN workbook 2: MIC</u> <u>Attachment 5: RIN workbook 3: EBSS</u> <u>Attachment 6: RIN workbook 4: CES</u>
Model and methodology used to develop total <i>forecast capex</i>	Schedule 1 – section 3.2 Schedule 1 – section 6.1(a)	<u>Attachment 17: Capital expenditure model</u>
Model(s) used to derive and apply the materials price changes	Schedule 1 – section 5.2(a)	<u>n/a</u>
Reconciliation: forecast total <i>opex</i> proposal to <i>forecast prescribed transmission services opex</i>	Schedule 1 – section 6.4(a) Schedule 1 – section 6.5(b)	<u>No variation</u>
Models for calculations of the (a) estimated revenue cap and (b) maximum allowed revenue	Schedule 1 – section 11.1	<u>Attachment 14: PTRM</u>
RFM for RAB	Schedule 1 – section 12.1	<u>Attachment 15: RFM</u>
Calculation of the depreciation amounts using RFM and PTRM	Schedule 1 – section 13.1	<u>Attachment 14: PTRM</u> <u>Attachment 15: RFM</u>
Supporting calculation – if approach for depreciating existing asset classes as at 1 July 2023 differs from that in the FRM.	Schedule 1 – section 13.6	<u>No difference to depreciation</u>
Calculation of the estimated cost of corporate income tax (using PTRM)	Schedule 1 – section 14.1	<u>Attachment 14: PTRM</u>
Supporting calculation for the method used to depreciate existing tax asset classes as at 1 July 2023	Schedule 1 – section 14.4	<u>Attachment 15: RFM</u>
Calculation of the tax asset base using the AER's RFM	Schedule 1 – section 14.5	<u>Attachment 15: RFM</u>
Calculation for differences in capitalisation of expenditure for regulatory accounting purposes and tax accounting purposes	Schedule 1 – section 14.7	<u>Attachment 14: PTRM</u> <u>Attachment 15: RFM</u>
Performance data used to calculate the proposed performance targets (Excel spreadsheet)	Schedule 1 – section 8.1(f)	<u>Attachment 3: RIN workbook 1: Forecast and historical</u> <u>Attachment 4: RIN workbook 2: MIC</u>
Calculation for the conversion real-nominal conversion	Appendix E – section 1.4	<u>Attachment 16: Operating expenditure model</u> <u>Attachment 17: Capital expenditure model</u>
Current Enterprise Bargaining Agreement or equivalent agreement	Schedule 1 – section 5.2(b)	<u>n/a</u>
A diagram of the organisational structure depicting the relationships between all the entities	Schedule 1 – section 15.2 Schedule 1 – section 16	<u>Overview – Section 7.2</u>
A forecast map of Murraylink's <i>transmission system</i> for the <i>forthcoming regulatory control period</i>	Schedule 1 – section 17.1	<u>Overview – Section 7.1</u>
<i>Audit opinion report</i> and <i>review conclusion statements</i> as applicable, prepared in accordance with the requirements set out at Appendix C of the RIN	Schedule 1 – section 19.1	<u>Attachment 8: Audit Opinion (confidential)</u>

Response requirement	RIN Reference	How the requirements are met
A company officer of Murraylink to attest to the quality of the information provided in response to the RIN, in accordance with the statutory declaration set out at Appendix B of the RIN.	Schedule 1 – section 20.1	<u>Attachment 9: Statutory declaration</u>

Attachment 22 (Part 2): Tables of RIN Response- Schedule 1 of the RIN

Note: The tables below show the RIN requirements. The underline texts show how these requirements are met in the proposal.

Services provided by Murraylink

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER Reference
Services provided by Murraylink		2.1 – provide: <ul style="list-style-type: none"> the name and a brief description of each <i>category of prescribed transmission service</i> provided by Murraylink that is the subject of the <i>revenue proposal</i>; a brief description of the required quality, reliability and security of supply of each <i>prescribed transmission service</i> provided by Murraylink; a brief description of the required reliability, safety and security of the <i>transmission system</i> provided by Murraylink in the supply of <i>prescribed transmission services</i>. 		<u>Attachment 2: Pricing methodology</u>	
Regulatory period		The commencement and length of the <i>regulatory control period</i> proposed by the <i>Transmission Network Service Provider</i>		<u>Overview: Section 7</u>	S6A.1.3(9)

Expenditure Reporting

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER Reference
Capital expenditure	Workbook 1 - 8.2 Capex	<ul style="list-style-type: none"> 3.1 – Justification for total <i>forecast capex</i>. 3.3 – identify the basis for each item in the <i>forecast capex</i>. 3.4 - explain the proposed <i>deliverability</i>. 	3.2 – model and methodology used to develop total <i>forecast capex</i> . <u>Attachment 17: Capital Expenditure model</u>	3.4 - all documents which were materially relied upon and relate to the <i>deliverability of forecast capex</i> . <u>Attachment 12: Asset management plan</u> <u>Attachment 13: Business Cases</u>	S6A.1.1(1) and S6A.1.1(2)
Capital expenditure		A forecast of the required capital expenditure that complies with the requirements of clause 6A.6.7 of the NER and identifies the forecast capital expenditure by reference to well accepted categories such as: <ul style="list-style-type: none"> asset class (eg. transmission lines, substations etc); or category driver (eg. regulatory obligations or requirements, replacement, reliability, net market benefit, business support etc), and identifies, in respect of proposed material assets: <ul style="list-style-type: none"> the location of the proposed asset; the anticipated or known cost of the proposed asset; and the categories of transmission services which are to be provided by the proposed asset 	<u>Attachment 17: Capital Expenditure model</u>	<u>Attachment 13: Business Cases</u>	S6A.1.1(1)
Capital expenditure		The forecasts of load growth relied upon to derive the capital expenditure	<u>Attachment 17: Capital Expenditure model</u>	<u>Attachment 13: Business Cases</u>	S6A.1.1(3)

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER Reference
		forecasts and the methodology used for developing those forecasts of load growth			
Capital expenditure		The key assumptions that underlie the capital expenditure forecast (Life Cycle and Regulatory)	Attachment 17: Capital Expenditure model	Attachment 13: Business Cases Attachment 12: Asset Management Plan	S6A.1.1(4)
Capital expenditure and opex		A certification of the reasonableness of the key assumptions by the directors of the Transmission Network Service Provider		Attachment 10: Certificate of reasonableness	S6A.1.1(5) (capex), S6A.1.2(6) (opex)
Capital expenditure		Capital expenditure for each of the past <i>regulatory years</i> of the previous and current <i>regulatory control period</i> , and the expected capital expenditure for each of the last two <i>regulatory years</i> of the current <i>regulatory control period</i> , categorised in the same way as for the capital expenditure forecast and separately identifying for each such <i>regulatory year</i> : <ul style="list-style-type: none"> • margins paid or expected to be paid by the TNSP in circumstances where those margins are referable to arrangements that do not reflect arm's length terms; and • expenditure that should have been treated as operating expenditure. 	Attachment 14: PTRM Attachment 15: RFM	Attachment 11: Outsourcing arrangements and margins	S6A.1.1(6)
Capital expenditure		An explanation of any significant variations in the forecast capital expenditure from historical capital expenditure.		Overview: Section 4	S6A.1.1(7)
Capital expenditure		The policy that the TNSP applies in capitalising operating expenditure.		Attachment 7: Basis of preparation	S6A.1.1(9)
Non-network alternatives	Workbook 1 - 2.6 Non-network	<ul style="list-style-type: none"> • 4.1 - Identify the <i>policies and strategies</i> and <i>procedures</i>¹ which relate to the selection of efficient non-network solutions. • 4.2 - Explain the extent to which the provision for efficient non-network alternatives has been considered in the <i>forecast capex</i> and <i>forecast opex</i> developments. • 4.3 and 4.4 – identification of each non-network alternative and relevant info. 		Attachment 12: Asset management plan Attachment 13: Business Cases	S6A.1.1(8) and S6A.1.2(9)
Forecast price changes	Workbook 1 - 2.14 Forecast price changes	<ul style="list-style-type: none"> • 5.1 - labour and material price changes assumptions. 	<ul style="list-style-type: none"> • 5.2(a) - model(s) used to derive and apply the materials price changes. • 5.3 – explanations of methodology and if the same price changes have been used for both <i>forecast capex</i> and <i>forecast opex</i> (if not, why?). • 5.4 – explanation of how the expiry of the Enterprise Bargaining 	<ul style="list-style-type: none"> • 5.2(b) - a copy of the current Enterprise Bargaining Agreement or equivalent agreement. • 5.2(c) – supporting documents and evidence n/a	

¹ In response to Workbook 1, *regulatory template 7.1*

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER Reference
			<p>Agreement² is dealt with (if applicable).</p> <p>Attachment 16: Operating expenditure model</p> <p>Attachment 17: Capital expenditure model</p>		
O&M Expenditure (total forecast opex)	Workbook 1 - 2.16 Opex Summary	<ul style="list-style-type: none"> 6.1(b) – justification for total forecast opex. 6.2 - actual historical <i>opex</i> and forecast <i>opex</i> by category for <i>prescribed transmission services opex</i>³ (Regulatory Finance) 6.3 - quantum of non-recurrent costs and explanation 	<ul style="list-style-type: none"> 6.1(a) - model(s) and the methodology for developing total forecast <i>opex</i> <p>Attachment 16: Operating expenditure model</p>	Overview: Section 1.7	S6A.1.2(1)
O&M Expenditure (total forecast opex)	Workbook 1, 2.16.1	A forecast of the required operating expenditure that complies with the requirements of clause 6A.6.6 of the NER and identifies the forecast operating expenditure by reference to well accepted categories (see the NER for examples) (also in RIN) – write reference text in Workbook 1, 2.16.1	Attachment 16: Operating expenditure model		S6A.1.2(1)
O&M Expenditure (total forecast opex)		<ul style="list-style-type: none"> 6.4(b) – the <i>base year</i> used. 6.4(c) - explanation and justification for why that <i>base year</i> represents efficient and recurrent costs. 	<p>6.4(a) – reconciliation: forecast total <i>opex</i> proposal to <i>forecast prescribed transmission services opex</i>⁴ (Excel format).</p> <p>Attachment 16: Operating expenditure model</p>	Overview: Section 1.7	
O&M Expenditure (total forecast opex)	Workbook 1 - 2.16 Opex Summary, table 2.16.2	<ul style="list-style-type: none"> 6.5(a) - forecast expenditure by <i>opex category</i> for <i>prescribed transmission services opex</i>. 6.5(c) - explanation of major drivers for the increases and decreases in expenditure compared to actual historical expenditure⁵. 6.5(d) - explanation and justification – why no year of historic <i>opex</i> represents efficient and recurrent costs. 	<ul style="list-style-type: none"> 6.5(b) – reconciliation: total forecast <i>opex</i> proposal to forecast <i>prescribed transmission services opex</i> by <i>opex category</i>⁶. <p>Attachment 16: Operating expenditure model</p>		S6A.1.2(3), S6A.1.2(8)
O&M Expenditure (total forecast opex)		The methodology used for developing those forecasts of key variables	Attachment 16: Operating expenditure model		S6A.1.2(2)

² Or equivalent agreement

³ In table 2.16.2 of Workbook 1

⁴ By *opex driver* in Workbook 1, *regulatory template* 2.16, table 2.16.1

⁵ By *opex category* in the *forthcoming regulatory control period*

⁶ As per table 2.16.2

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER Reference
O&M Expenditure (total forecast opex)		The methodology used for determining the cost associated with planned maintenance programs designed to improve the performance of the relevant <i>transmission system</i> for the purposes of any <i>service target performance incentive scheme</i> that is to apply to the TNSP in respect of the relevant <i>regulatory control period</i> .	Attachment 16: Operating expenditure model		S6A.1.2(4)
O&M Expenditure (total forecast opex)		The key assumptions that underlie the operating expenditure forecast	Attachment 16: Operating expenditure model	Overview: Section 1.7	S6A.1.2(5)
O&M Expenditure (total forecast opex)		Operating expenditure for each of the first three <i>regulatory years</i> of the current <i>regulatory control period</i> , and the expected operating expenditure for each of the last two <i>regulatory years</i> of that <i>regulatory control period</i> , categorised in the same way as for the operating expenditure forecast.	Attachment 16: Operating expenditure model		S6A.1.2(7)
Capex and opex		An identification and explanation of any significant interactions between the forecast capital expenditure and forecast operating expenditure programs.		Overview: Section 7	S6A.1.3(1)
O&M Expenditure (real price changes) <ul style="list-style-type: none"> forecast <i>opex</i> attributable to changes in the price of labour and materials 	Workbook 1 - 2.16 Opex Summary, table 2.16.1	<ul style="list-style-type: none"> 6.6 - total forecast <i>opex</i> attributable to changes in the price of labour and materials for prescribed <i>transmission services opex</i>⁷. 6.7 – explanation relating to the labour price and material price. 	Attachment 16: Operating expenditure model	Overview: Section 1.7	
O&M Expenditure (output growth)	Workbook 1 - 2.16 Opex Summary, table 2.16.1	<ul style="list-style-type: none"> 6.8 - total forecast <i>opex</i> attributable to changes in output growth. 6.9(a) – explanation relating to output growth change⁷. 	Attachment 16: Operating expenditure model	Overview: Section 1.7	
O&M Expenditure (productivity change)	Workbook 1 - 2.16 Opex Summary, table 2.16.1	<ul style="list-style-type: none"> 6.10 - total forecast <i>opex</i> attributable to changes in productivity⁷. 6.11 - productivity measures used to develop the amount of total forecast <i>opex</i> attributable to changes in productivity⁸. 6.12 – explanation relating to productivity changes. 	Attachment 16: Operating expenditure model	Overview: Section 1.7	
O&M Expenditure (opex step change)	Workbook 1 - 2.17 Step Changes, table 2.17.1	<ul style="list-style-type: none"> 6.13 - forecast <i>opex</i> attributable to <i>opex step changes</i> for prescribed <i>transmission services opex</i>⁹. 6.14 – explanation relating to the <i>step change</i>. 	Attachment 16: Operating expenditure model	Overview: Section 1.7	
Opex and capex step changes	Workbook 1 - 2.17 Step Changes	<ul style="list-style-type: none"> 6.15 – forecast and expected step changes, and the descriptions. 6.16 – explanation of the step changes. 6.17 - justification for when, and how, each <i>step change</i> affected, or is expected to affect opex and <i>capex</i> – in <i>category</i> and aggregated levels. 6.18 – for each <i>step change</i>: process to identify and quantity; and cost benefit analysis 6.19 – for each <i>step change</i> that is due to change: relevant exemptions and compliance audit. 	Attachment 16: Operating expenditure model	Overview: Section 1.7	

⁷ Table 2.16.1 in Workbook 1

⁸ Percentage year on year term

⁹ Table 2.17.1 in Workbook 1

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER Reference
		<ul style="list-style-type: none"> 6.20 – for each <i>step change</i> that is due to change, provide (referencing relevant clauses in legislation) relevant previous and changed <i>regulatory obligation or requirement</i>. 			
O&M Expenditure (Category specific opex)	Workbook 1 - 2.17 Step Changes, table 2.17.5	<ul style="list-style-type: none"> 6.21 - Total forecast opex attributable to category specific opex (in table 2.17.5). Note requirement to align with the category specific opex reported in table 2.16.1. Also note the commencing and ending years. 	Attachment 16: Operating expenditure model	Overview: Section 1.7	
Provisions	Workbook 1 - 3.2.3 Provisions	<ul style="list-style-type: none"> 7.1(a) – amount and info for each provisions (in table 3.2.3) (Regulatory Finance). 7.1(b) - reasons for increase or decrease for each provision amount (Regulatory Finance). 7.1(c) – allocation of the movement in total provisions (Regulatory Finance). 7.1(d) – identify and explain assumptions used for allocation (Regulatory Finance). 	Attachment 3: RIN workbook 1: Forecast and historical		

Incentive schemes and other reporting

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER reference
STPIS	Workbook 1 - 7.9 STPIS, table 7.9.1	<ul style="list-style-type: none"> 8.1(a),(b) and (c) - For the service component of the STPIS, provide the values proposed to be attributed to the performance incentive scheme parameters (in table 7.9.1). To be provided in two parts. 8.1(d) how the proposed attributed values comply with the requirements of the STPIS?. 8.1(e) - method used to calculate the proposed attributed values and supporting calculations. 8.1(g) – for each proposed exclusion claim – evidence showing how it meet relevant requirements. 8.1(h) – confirmation that performance data is consistently recorded. 	8.1(f) - Performance data used to calculated the proposed performance targets (Excel spreadsheet). Attachment 3: RIN workbook 1: Forecast and historical	Attachment 7: Basis of preparation	S6A.1.3(2)
STPIS – Market Impact Component	Workbook 1 - 7.9 STPIS, table 7.9.4	<ul style="list-style-type: none"> 8.2(a), (b), (c) - For the Market Impact Component of the scheme, provide performance data in accordance with Appendix C of the STPIS for the seven calendar years. In two parts. (in table 7.9.4). 	Attachment 4: RIN workbook 2: MIC		
STPIS – Market Impact Component	Workbook 2 – MIC	<ul style="list-style-type: none"> 8.2(d) – make a copy of Workbook 2 for each relevant year and label each copy as provided for; complete each copy; submit each copy. 	Attachment 4: RIN workbook 2: MIC		
Incentive schemes and other reporting (STPIS) – Market Impact Component	Workbook 1 - 7.9 STPIS, table 7.9.4 Workbook 2 – MIC	<ul style="list-style-type: none"> 8.2(e) - for each exclusion claim, provide supporting evidence which shows how the proposed exclusion claim meets the requirements of the relevant exclusion clause (not required if previously submitted). 	Attachment 4: RIN workbook 2: MIC		
Proposed contingent project	7.2 Contingent projects	<ul style="list-style-type: none"> 9.1 - for each <i>proposed contingent project</i> in the <i>revenue proposal</i>: <ul style="list-style-type: none"> 9.1(a) – description and reasoning to be accepted as a <i>contingent project</i>. 9.1(b) <i>proposed contingent capital expenditure</i> . 9.1(c) – methodology and key assumptions for the forecast . 9.1(d) – info demonstrate meet requirements in clause 6A.8.1(b)(1) of the NER . 	Attachment 3: RIN workbook 1: Forecast and historical		S6A.1.3(10) – note the requirements in this section

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER reference
		<ul style="list-style-type: none"> ○ 9.1(e) – demonstrate that the <i>proposed contingent capital expenditure</i> for each <i>proposed contingent project</i> meet the criteria in this section 9.1(e) of the RIN . ○ 9.1(f) - the proposed <i>trigger events</i> relating to the proposed contingent project. ● 9.2 - For each <i>trigger event</i> relating to the <i>proposed contingent project</i>, demonstrate the requirement as per section 9.2 of the RIN . ● 9.3 – summary of <i>proposed contingent projects</i> as per table 7.2.1. 			
Rate of return		<ul style="list-style-type: none"> ● 10.1 – provide a ‘placeholder’ averaging periods . 		Attachment 20: Rate of return calculation	S6A.1.3(4A)
Total revenue cap and maximum allowed revenue		<ul style="list-style-type: none"> ● 11.1 – calculations of the (a) estimated revenue cap and (b) maximum allowed revenue using the PTRM. ● 11.2 Details of any departure from the AER’s PTRM. 	11.1 - Models for calculations of the (a) estimated revenue cap and (b) maximum allowed revenue. Attachment 14: PTRM		S6A.1.3(4) – using PTRM. Note the requirements in this section.
Regulatory asset base and tax reporting - RAB		<ul style="list-style-type: none"> ● 12.1 – calculation of the RAB using AER’s RFM (Regulatory Finance). ● 12.2 – details for the departure from the underlying method in the AER’s RFM and reason (Regulatory Finance). ● 12.3 – RAB adjustment at the start of the <i>forthcoming regulatory control period</i> (if applicable) – provide details and relevant support information (Regulatory Finance). ● 12.4 - details of any departure in the allocation of actual <i>capex</i> and <i>asset disposal</i> values across <i>asset classes</i> in the RFM from those reported in the <i>certified annual statements</i> (Regulatory Finance). 	12.1 - RFM for RAB. Attachment 15: RFM		S6A.1.3(5) – using PTRM. Note the requirements in this section.
Depreciation schedule		<ul style="list-style-type: none"> ● 13.2 - details of any departure from the underlying methods in the AER’s RFM and PTRM and the reasons ● 13.3 - Identify any changes to standard <i>asset lives</i> for existing <i>asset classes</i> from the previous determination – reason and provide supporting information. ● 13.4 - Identify any changes to <i>asset classes</i> from the previous determination. Explain the reason/s for using these new <i>asset classes</i> and provide relevant supporting information on their proposed standard <i>asset lives</i>. ● 13.5 - If any existing <i>asset classes</i> from the previous determination are proposed to be removed and their residual values to be reallocated to other <i>asset classes</i>, explain the reason/s for the change and provide relevant supporting information. This should include a demonstration of the materiality of the change on the forecast depreciation allowance. ● 13.6 - method used to depreciate existing <i>asset classes</i> as at 1 July 2023 and provide supporting calculations, if the approach differs from that in the RFM. 	13.1 - calculation of the depreciation amounts using RFM (Regulatory Finance) and PTRM. 13.6 – supporting calculation – if approach for depreciating existing <i>asset classes</i> as at 1 July 2023 differs from that in the RFM. Attachment 15: RFM	Overview: Section 1	S6A.1.3(7) – using PTRM. Note the requirements in this section.
X factors		The X factors nominated by the <i>Transmission Network Service Provider</i> for each <i>regulatory year</i> of the relevant <i>regulatory control period</i> for the purposes of clause 6A.6.8(a), together with a demonstration that those X factors comply with the requirements set out in clause 6A.6.8(b) of the <i>Rules</i>	Attachment 14: PTRM		S6A.1.3(8)

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER reference
Corporate income tax		<ul style="list-style-type: none"> 14.2 – income tax calculation – details of any departure from the AER’s PTRM and the reasons. 14.3 - changes to standard tax <i>asset</i> lives for existing <i>asset classes</i> from the previous determination. Provide reasons and supporting information¹⁰. 14.4 - Describe the method used to depreciate existing tax asset classes as at 1 July 2023 and provide supporting calculations ¹¹. 14.6 – tax asset base calculation - details of any departure from the underlying methods in the AER’s RFM, and reasons for that departure. 14.7 - Identify each difference in the <i>capitalisation</i> of expenditure for regulatory accounting purposes and tax accounting purposes. Provide reasons and supporting calculations to reconcile any differences between the two forms of accounts. 	<ul style="list-style-type: none"> 14.1 - calculation of the estimated cost of corporate income tax (using PTRM). 14.4 – Supporting calculation for the method used to depreciate existing tax asset classes as at 1 July 2023.¹¹ 14.5 - calculation of the tax asset base using the AER’s RFM (Regulatory Finance). 14.7 – calculation for differences in capitalisation of expenditure for regulatory accounting purposes and tax accounting purposes. <p><u>Attachment 14: PTRM</u></p>		
Corporate income tax		The <i>Transmission Network Service Provider’s</i> calculation of the <i>allowed imputation credits</i> for each <i>regulatory year</i> of the <i>regulatory control period</i>		<u>Overview: Section 1.2</u>	S6A.1.3(4B)
Corporate income tax - <i>immediate expensing capital expenditure</i>	Workbook 1, 8.2 Capex, table 8.2.7	<ul style="list-style-type: none"> 14.8(a) - amount of <i>immediate expensing capital expenditure</i> by <i>asset class</i> commissioned within the relevant <i>regulatory years</i> (in table 8.2.7). Check for consistency as required in this section. 14.8(b) – list each <i>asset class</i> specified in its current determination as listed in the AER’s final decision in its PTRM and enter the <i>immediate expensing capital expenditure</i> information against each <i>asset class</i>. Enter ‘0’ for there is no <i>immediate expensing capital expenditure</i> for a specific <i>asset class</i>¹². 14.8(c) - list and explain the types of <i>capex</i> associated with the <i>immediate expensing capital expenditure</i> as reported in this tab. 14.8(d) - Explain the approach used to forecast its <i>immediate expensing capital expenditure</i> for the period 2023-24 to 2027-28 regulatory control period as provided in the proposed PTRM. 14.8(e) – state if <i>Murraylink</i> intends to change its tax policy on <i>immediate expensing capital expenditure</i> from its current policy. 	<u>Attachment 3: RIN workbook 1: Forecast and historical</u>		
Corporate income tax - diminishing value (DV) method		<ul style="list-style-type: none"> 14.9 - Where <i>Murraylink</i> proposes <i>capex</i> associated with buildings and in-house software to be exempted from the DV method of tax depreciation, confirm the proposal satisfies the requirements in section 14.9 of the RIN (Regulatory Finance). 	<u>n/a</u>		
EBSS		<i>Benefit sharing scheme parameters</i> for the purposes of the application to the <i>Transmission Network Service Provider</i> of any <i>efficiency benefit sharing scheme</i> that has been specified in a <i>framework and approach paper</i> that applies in respect of the relevant <i>regulatory control period</i> , and an explanation of how the values proposed to be attributed to those parameters comply with any relevant requirements set out in that scheme.	<u>Attachment 5: RIN workbook 3: EBSS</u>		S6A.1.3(3)

¹⁰ Including Federal tax laws governing depreciation for tax purposes.

¹¹ If the approach differs from that in the AER’s FRM.

¹² Linked to paragraph 14.8(a)

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER reference
EBSS		A description, including relevant explanatory material, of how the <i>Transmission Network Service Provider</i> proposes any <i>capital expenditure sharing scheme</i> that has been specified in a <i>framework and approach paper</i> that applies in respect of the forthcoming <i>revenue determination</i> should apply to it.	<u>Attachment 6: RIN workbook 4: CESS</u>		S6A.1.3(3A)
Small scale incentive scheme		A description, including relevant explanatory material, of how the <i>Transmission Network Service Provider</i> proposes any <i>small-scale incentive scheme</i> that has been specified in a <i>framework and approach paper</i> that applies in respect of the forthcoming <i>revenue determination</i> should apply to it.	n/a		S6A.1.3(3B)
Demand management innovation allowance mechanism		A description, including relevant explanatory material, of how the <i>Transmission Network Service Provider</i> proposes any <i>demand management innovation allowance mechanism</i> that has been specified in a <i>framework and approach paper</i> that applies in respect of the forthcoming <i>revenue determination</i> should apply to it.	n/a		S6A.1.3(3C)

Miscellaneous reporting

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER reference
Related party transactions – related entities		<ul style="list-style-type: none"> 15.1 - Identify and describe all other entities which are related party or have the capacity to determine the outcome of decisions about the Murraylink's financial and operating policies. 		15.2 - a diagram of the organisational structure depicting the relationships between all the entities. <u>Overview: Section 4.10</u>	
Related party transactions – related contracts and services		<ul style="list-style-type: none"> 15.3(a) – identify all arrangements or <i>contracts</i> between Murraylink and any of the other entities identified in the response to paragraph 15.1¹³ expected to be in place during the period 2020-21 to 2027-28 which relate directly or indirectly to the provision of <i>transmission services</i>. 15.3(b) - the service or services that are the subject of each arrangement or <i>contract</i>. 15.4(a) - for each service identified in the response to paragraph 15.3(b)¹⁴ [check this], provide description and supporting documents. 15.4(b) – provide explanation for the services as required under this section of the RIN. 		15.4(a) – supporting document as required under this section of the RIN. <u>Overview: Section 4.10</u>	
Corporate structure				16.1 – organizational structure chart as required under this section of the RIN. <u>Overview: Section 7</u>	
Forecast map of transmission system				17.1 - a forecast map of Murraylink's <i>transmission system</i> for the <i>forthcoming regulatory control period</i> . <u>Overview: Section 7</u>	
Transitional issues		18.1 - information on existing potential transitional issues which is expected to have a <i>material</i> impact on Murraylink and should be considered by the AER.	<u>n/a</u>		

¹³ The RIN states 7.1 – assume it is a typo.

¹⁴ The RIN states 16.3(b) – assume it is a typo.

Assurance requirements

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	NER reference
Audit opinion reports and review conclusion statements		<ul style="list-style-type: none"> 19.2 - provide all reports from the <i>auditor</i> to Murraylink's management regarding the <i>review conclusion statements</i> and/or <i>auditors' opinion reports</i> or assessment (Regulatory Finance). 		19.1 – <i>audit opinion report</i> and <i>review conclusion statements</i> as applicable, prepared in accordance with the requirements set out at Appendix C of the RIN. <u>Attachment 8: Audit Opinion</u>	
Statutory declaration		<ul style="list-style-type: none"> 20.2 - <i>forecast information</i> provided in response to the <i>notice</i> meets the requirements in section 20.2 of the RIN 20.3 - relevant factors provided in response to this <i>notice</i> meet the requirement in section 20.3 of the RIN. 		20.1 - a company officer of Murraylink to attest to the quality of the information provided in response to the RIN, in accordance with the statutory declaration set out at Appendix B of the RIN . <u>Attachment 9: Statutory declaration</u>	

Other information

Topic	Relevant template	Information/actions required	Model or data to AER	Document to be provided to AER	Note
Confidential information		<ul style="list-style-type: none"> 21 - provide the details of that confidentiality claim in accordance with sections 21 of the RIN. Details of a claim for confidentiality to be provided at the same time as making the claim for confidentiality.¹⁵. 		<u>Attachment 22: Confidentiality Register</u>	
Resubmission of information		<ul style="list-style-type: none"> 22.1 - If Murraylink is required to resubmit information provided under this RIN, Murraylink must provide: (a) revised model; (b) reason for resubmission and (c) a statement as to whether or not the resubmitted information results in a <i>material</i> change. 22.2 and 22.3 – if there is a <i>material</i> change from the resubmission and requested by AER – provide assurance as per section 22.2 of the RIN (including in accordance with requirement in Appendix C of the RIN), by the time as agreed to by the AER . 	22.1(a): revised Microsoft Excel model as required under 22.2(a). <u>n/a</u>	<u>n/a</u>	

¹⁵ In paragraph 21.3, assume “22.2” should be read “21.2”.