

Draft Annual Order - Electricity distributors

Appendix A – Data workbooks instructions

December 2023

© Commonwealth of Australia 2023

This work is copyright. In addition to any use permitted under the *Copyright Act 1968* all material contained within this work is provided under a Creative Commons Attributions 3.0 Australia licence with the exception of:

- the Commonwealth Coat of Arms
- the ACCC and AER logos
- any illustration diagram, photograph or graphic over which the Australian Competition and Consumer Commission does not hold copyright but which may be part of or contained within this publication.

The details of the relevant licence conditions are available on the Creative Commons website as is the full legal code for the CC BY 3.0 AU licence.

Inquiries about this publication should be addressed to:

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

AER reference: AER213511

Contents

1	General instructions	1
1.1	Data requirements	1
1.2	General	1
1.3	Cost allocation	2
1.4	Customer and government contributions	2
1.5	Asset base	3
1.6	Regulatory accounting principles and policies	3
2	Workbook 02 - Operational outputs	4
2.1	Energy delivered by CR tariff and Energy delivered by NCR tariff	4
2.2	Energy delivered received	4
2.3	Maximum Demand	5
2.4	Connections	7
2.5	Other outputs	8
2.6	Replacement and maintenance	9
2.7	Export services	10
3	Workbook – Network metrics	11
3.1	Network assets – volume	11
3.2	Non-network assets – volume	11
3.3	Length	12
3.4	Capacity	13
3.5	Asset age profile	15
3.6	Asset metrics	15
3.7	Terrain factors	16
3.8	Export services	17
4	Workbook - Customer numbers	19
4.1	Total customers	19
4.2	Benchmarking	19
4.3	STPIS	19
4.4	Cost reflective tariffs, non-cost reflective tariffs, and secondary tariffs	19
4.5	Export services	20
5	Workbook – Service performance	22
5.1	Interruptions to supply	22
5.2	Call centre	22
5.3	MAIFI MAIFle	22
5.4	Other service measures	23
5.5	Service outcomes	23
5.6	Export services	24
6	Workbook – Operating expenditure	26
6.1	Distribution business	26

6.2	Standard control	26
6.3	Alternative Control	28
6.4	Other services	30
6.5	Large projects.....	30
6.6	Export services.....	30
7	Workbook – Capital expenditure.....	31
7.2	Distribution business	31
7.3	Standard control services	31
7.4	Alternative control.....	34
7.5	Other services	35
7.6	Large projects.....	36
7.7	Export services.....	36
8	Workbook – Asset base values.....	37
8.1	Standard control	37
8.2	Alternative control.....	39
8.3	Network services	40
9	Workbook – Revenue and financial statements.....	41
9.1	Distribution business	41
9.2	Standard control	41
9.3	Alternative control.....	44
9.4	Other services	45
9.5	Provisions.....	45
10	Workbook – Prices.....	46
10.1	Connections and public lighting	46
11	Workbook – SCS Legacy meters	47
11.1	Opex	47
11.2	Asset base values	47
11.3	Revenues	47

1 General instructions

1.1 Data requirements

- 1.1.1 General instructions relevant to the completion of the *data workbooks* are contained in each of the *data workbooks* attached at *Appendix A*.
- 1.1.2 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbooks*.
- 1.1.3 Reported data (inputs) must meet validation rules and consistency cross checks, as set out in the *data workbooks*.
- 1.1.4 Where a NULL response is specified as valid a response to the data requirement is not mandatory.
- 1.1.5 The *electricity distributor* must identify and explain each NULL response in its *basis of preparation*.
- 1.1.6 Where a NULL response is specified as not valid (that is, a response to the data requirement is mandatory) and the data requirement is not relevant to the *electricity distributor* in the *reporting period*, it must report '0'.

1.2 General

- 1.2.1 The *electricity distributor* must report the data in the *data workbooks* in accordance with:
 - (a) the service classifications that apply or applied in the *reporting period*; and
 - (b) the *cost allocation method* approved by the AER for the *reporting period*.
- 1.2.2 Where the AER has made a determination to classify legacy metering services as standard control services, the *electricity distributor* must:
 - (a) report the data in the *data workbooks* 06-09 exclusive of the expenditures, revenues or asset base values related to SCS - legacy metering services
 - (b) report the expenditures, revenues and asset base values related to standard control legacy metering services as set out in *data workbook 11 - SCS Legacy metering*.
- 1.2.3 The *electricity distributor* must report *financial information* in the *data workbooks* that:
 - (a) is derived from the *audited statutory accounts*;
 - (b) is verifiable by reference to the *audited statutory accounts*;
 - (c) is generally prepared using the accrual basis of accounting;
 - (d) is presented on a fair and consistent basis, from the *accounting records* that underlie the costs, revenue, assets and liabilities that may be reasonably attributed to *the electricity distributor*;
 - (e) in so far as is reasonably practicable, is prepared in accordance with the general rules and format of the *audited statutory accounts*, and use the accounting

principles and policies applicable to the *audited statutory accounts* except as otherwise required by this *Order*;

- (f) is presented in an understandable manner, without sacrificing relevance or reliability; and
- (g) states fairly the financial performance of the *electricity distributor*.

1.3 Cost allocation

1.3.1 The *electricity distributor* must allocate all costs that relate to or are incurred in the provision of *distribution services* in the *audited statutory accounts*, to the *electricity distributor* in accordance with section 1.3.3.

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

- (a) a *standard control service*;
- (b) an *alternative control service*;
- (c) a *negotiated service*; or
- (d) an *unclassified or unregulated service*.

1.3.3 A cost allocated to the *electricity distributor* that is:

- (a) *directly attributable* to the *electricity distributor*, must be allocated to the *electricity distributor*;
- (b) not *directly attributable* to the *electricity distributor* must be allocated to the *electricity distributor* on a causation basis, using an appropriate allocator, determined in accordance with section 4.5 of the *Order*, unless the *item* is not *material*;
- (c) *directly attributable* to the *electricity distributor* but not *directly attributable* to a *standard control service*, an *alternative control service*, a *negotiated service* or an *unclassified or unregulated service*, must be allocated across *distribution services* in accordance with the approved *cost allocation method*;
- (d) *capital expenditure* must be allocated to an *asset class* on a *directly attributable* basis or a causation basis using an appropriate allocator; and
- (e) *operating expenditure* must be allocated to an *opex category* on a *directly attributable* basis or a causation basis using an appropriate allocator.

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

1.4 Customer and government contributions

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

1.4.2 The *electricity distributor* must report *capital contributions* in accordance with the method approved in the *electricity distributor's* current *distribution determination*.

1.5 Asset base

1.5.1 The *electricity distributor* must not revalue assets or adjust asset values for impairment unless expressly permitted in writing or required by the *AER*.

1.5.2 The *electricity distributor* must report revaluations or adjustments for impairment made in the *audited statutory accounts* in the *adjustments* column in *Workbook 09 – Revenue and financial information*.

1.5.3 The *electricity distributor* must report *capital expenditure* against an *asset class* and not under a work in progress heading.

1.5.4 The *electricity distributor* must not report *financial information* that includes goodwill or related impairments.

1.6 Regulatory accounting principles and policies

1.6.1 The *regulatory accounting principles and policies* applied by the *electricity distributor* must:

- (a) be based on a recognisable and rational economic basis;
- (b) ensure that the resultant *financial information* satisfies the concepts of relevance and reliability;
- (c) ensure that the substance of the underlying transactions and events is reported in the *financial information*;
- (d) ensure that the *financial information* can be understood;
- (e) allow for comparisons to be made over time; and
- (f) conform to the recognition and measurement principles of the Australian Accounting Standards.

1.6.2 Unless otherwise required by this *Order*, the *electricity distributor* must report *capital expenditure* and associated data (such as asset volumes) in the *data workbooks* against the *reporting period* on an as-incurred basis.

2 Workbook 02 - Operational outputs

2.1 Energy delivered by CR tariff and Energy delivered by NCR tariff

Customers (tariff) by meter type

Customers (tariff) by tariff

2.1.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 02 – Operational outputs*. There are no further instructions.

2.2 Energy delivered | received

2.2.1 The *electricity distributor* must report *energy delivered* in a *reporting period* as the energy metered or estimated at the customer charging location rather than the import location from the TNSP.

2.2.2 The *electricity distributor* must report *energy delivered* as the actual energy delivered, unless actual data is not available. Where actual data is not available for the most recent *reporting period*, the *electricity distributor* may report energy delivered data for that period on an accrual basis.

2.2.3 The *electricity distributor* may report *energy delivered* as on-peak, shoulder and off-peak times according to the *electricity distributor's* own charging periods.

Energy delivery by time of delivery

2.2.4 The *electricity distributor* must report *energy delivered* as 'Energy Delivery where time of use is not a determinant' (EB RIN reference: DOPED0201) only where that *energy delivered* was not charged as on-peak, shoulder or off-peak.

Energy received by time of receipt

2.2.5 The *electricity distributor* must report energy received as measured at TNSP and other *electricity distributors'* supply points.

2.2.6 The *electricity distributor* must report energy received against 'Energy received from TNSP and other DNSPs not included in the above categories' (EB RIN reference: DOPED0304) only where it is not accurate to report the energy received as on-peak, shoulder or off-peak.

Energy received from embedded generation by time of receipt

2.2.7 'Energy received from embedded generation not included in above categories' (EB RIN reference: DOPED0404 and DOPED0408) includes energy received from embedded generation on an accumulation basis and not measured by the time of receipt. The *electricity distributor* must report energy received in 'not included in above categories' only where it is not possible to report the energy received as on-peak, shoulder or off-peak,

where 'not included in above categories' refers to:

- (i) non-residential -EB RIN reference: DOPED0401–DOPED0403; and

- (ii) residential – EB RIN reference DOPED0405–DOPED0407.

Energy delivered by customer (benchmarking)

2.2.8 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 02 – Operational outputs*. There are no further instructions.

2.3 Maximum Demand

Annual system Maximum Demand characteristics at the zone substation level

2.3.1 Where the *electricity distributor* has calculated and maintained data for historical Weather Adjusted Maximum Demand it must report that data.

Annual system Maximum Demand characteristics at the transmission connection point level

2.3.2 Where the *electricity distributor* has calculated and maintained data for historical Weather Adjusted Maximum Demand it must report that data.

2.3.3 The *electricity distributor* must report 'Embedded generation' where it has kept and maintained historical data for embedded generation downstream of connection points and where it accounts for such embedded generation in its maximum demand forecast.

- (a) The *electricity distributor* must describe the type of embedded generation data it has reported. For example, the *electricity distributor* may state it has included scheduled, semi-scheduled and non-scheduled embedded generation. In this example, we may calculate native demand by adding these figures to raw maximum demand.

Maximum demand characteristics

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

2.3.5 Where the seasonality of the *electricity distributor's* maximum demand (MD) does not correspond with the form of its regulatory years, the *electricity distributor* must explain its basis of reporting MD in the *basis of preparation*. For example, if the *electricity distributor* forecasts expenditure on a financial year basis but forecasts MD on a calendar year basis because MD occurs in winter, the *electricity distributor* would state that it reports MD on a calendar year basis and describe, for example, the months that it includes in any given *reporting period*.

2.3.6 Where the *electricity distributor* has kept and maintained historical and forecast weather corrected maximum demand, it must report that data.

- (a) The *electricity distributor* must describe its weather correction process in the *basis of preparation*, including whether the reported weather corrected maximum demand data is based on raw adjusted maximum demand or raw unadjusted maximum demand or another type of maximum demand figure.
- (b) The *electricity distributor* must report weather corrected maximum demand in accordance with best regulatory practice weather correction methodologies.

Coincident and non-coincident maximum demand by sub-transmission substation and zone substation

- 2.3.7 The *electricity distributor* must report maximum demand information for all network segments (sub-transmission substation or zone substation).
- (a) The *electricity distributor* must report data for each substation separately. The *electricity distributor* must identify in the *basis of preparation* instances where it has decommissioned substations.
- 2.3.8 The *electricity distributor* must report the normal cyclic rating for all substations in each network segment.
- (a) The *electricity distributor* must report the seasonal rating that corresponds to the time of the raw adjusted maximum demand. For example, the *electricity distributor* must report the summer normal cyclic rating of the substation if the raw adjusted maximum demand for that substation occurred in summer.
- (b) Where the *electricity distributor* does not keep and maintain rating information (for example, where the TNSP owns the assets to which such ratings apply), it may estimate this information or report a NULL response.
- 2.3.9 Where maximum demand in MVA and maximum demand in MW occurred at different times, the *electricity distributor* must report maximum demand figures for both measures at the time maximum demand in MW occurred. In such instances, the *electricity distributor* must identify in the *basis of preparation* the date the maximum demand in MVA occurred.
- 2.3.10 If either the MW or MVA measure is unavailable, the *electricity distributor* must approximate the power factor conversion based on best engineering estimates.
- 2.3.11 If the *electricity distributor* has not used raw unadjusted maximum demand as the basis for coincident and non-coincident maximum demand by substation, it must describe the methods it employs to calculate the reported data in the *basis of preparation*.
- 2.3.12 The *electricity distributor* must report 'Adjustments - Embedded generation' where it has kept and maintained historical data for embedded generation downstream of the specified network segment and/or where it accounts for such embedded generation in its maximum demand forecast.
- (a) The *electricity distributor* must allocate embedded generation data to the appropriate substation under system normal conditions (consistent with the definition of raw adjusted maximum demand).
- (b) The *electricity distributor* must describe the type of embedded generation data it has reported in the *basis of preparation*. For example, the *electricity distributor* may state it has included scheduled, semi-scheduled and non-scheduled embedded generation. In this example, we can calculate native demand by adding these figures to the raw adjusted maximum demand figures.
- 2.3.13 Where the *electricity distributor* has calculated historical weather corrected maximum demand it must report that data.

- (a) The *electricity distributor* must describe its weather correction process in the *basis of preparation*. The *electricity distributor* must identify whether the reported weather corrected maximum demand data is based on raw adjusted maximum demand or raw unadjusted maximum demand or another type of maximum demand figure.
- (b) The *electricity distributor* must report weather corrected maximum demand in accordance with best regulatory practice weather correction methodologies.

2.3.14 The *electricity distributor* must report System coincident data which is demand at that point on the network (e.g. zone substations) at the time of system (or network) peak.

2.3.15 The *electricity distributor* must report Non coincident maximum demand data for each zone substation in each year. Such data may not necessarily coincide demand at the time of system peak.

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

Maximum demand (DRMG) by feeder

2.3.17 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 02 – Operational outputs*. *There are no further instructions.*

2.4 Connections

New connections – standard control services

New connections – excluding standard control services

2.4.1 The *electricity distributor* must report data for connection services that reconciles to internal planning models used by the *electricity distributor*.

2.4.2 The *electricity distributor* must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.

Other connections activities

2.4.3 For augmentation data, 'km added' refers to the net addition of circuit line length resulting from the augmentation work of complex connections.

2.4.4 The definitions of complex connections provide guidance on the types of augmentation works which must be reported as connection services.

2.4.5 The *electricity distributor* must report augmentation for connections relating to customer connection requests. The *electricity distributor* must not double count augmentation

work. Augmentation work must be reported by its primary purpose as either augmentation or connections works.

2.4.6 The *electricity distributor* must report the MVA added for distribution substations installed for connection services. The *electricity distributor* must report MVA added as the sum of the nameplate rating for all distribution substations installed for the *reporting period*.

2.5 Other outputs

Public lighting activities

2.5.1 Public lighting services data reported by the *electricity distributor* must reconcile to internal planning models used by the *electricity distributor*.

2.5.2 The *electricity distributor* must not report public lighting services data classified as contestable by the AER.

Metering activities

2.5.3 Metering services reported by the *electricity distributor* must reconcile to internal planning models used by the *electricity distributor*.

2.5.4 The *electricity distributor* must report data only for non-contestable, regulated metering services, including such services performed by third parties on its behalf.

2.5.5 The *electricity distributor* must not report metering services data classified as contestable by the AER.

Fee based and quoted services

2.5.6 The *electricity distributor* must report fee-based and quoted services data that reconciles to internal planning models used by the *electricity distributor*.

2.5.7 The *electricity distributor* must list all the fee-based and quoted services that were listed in the annual tariff proposal for the *reporting period*.

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

Asset augmentation activities

2.5.9 The *electricity distributor* must include only projects and expenditure related to augmentation of the network – defined with reference to the primary purpose of the project or expenditure. Augmentation work related to connection must be reported as a connection activity.

2.5.10 The *electricity distributor* must not include information for gifted assets.

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

Motor vehicles

- 2.5.12 The *electricity distributor* must report the number of vehicles purchased in the reporting year, scaled for use in delivering *standard control services*. For example, a vehicle purchased that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 vehicles.
- 2.5.13 The *electricity distributor* must report the number of vehicles leased in the reporting year, scaled for use in delivering *standard control services*. For example, a vehicle purchased that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 vehicles.
- 2.5.14 The *electricity distributor* must report the total number of vehicles in the fleet in the reporting year, scaled for use in delivering *standard control services*. For example, a vehicle that is only used in the delivery of *standard control services* for 50% of the time, would be recorded as 0.5 vehicles. Similarly, to calculate the number of vehicles, a vehicle that is only in the fleet for 6 months of the year (whether leased or purchased) would be recorded as 0.5 vehicles.

2.6 Replacement and maintenance

- 2.6.1 The *electricity distributor* must report data on asset replacement and maintenance by asset class, disaggregated into asset sub-categories.
- 2.6.2 Where the *electricity distributor* considers the prescribed asset group categories do not account for an asset on the *electricity distributor's* distribution system, the *electricity distributor* must report the asset in the 'Other by business specified category' and must report an appropriate high-level description for that asset.
- 2.6.3 Where the *electricity distributor* considers the prescribed asset class subcategories do not account for an asset on the *electricity distributor's* network, the *electricity distributor* must report the asset in the row 'other' under the relevant asset class. For each asset class, the *electricity distributor* must describe the assets included as 'other' in the *basis of preparation*.
- 2.6.4 Where the *electricity distributor* reports replacements associated with asset refurbishments/ life extensions, the *electricity distributor* must report against the asset class 'Other by business specified category'. Each asset sub-category in this asset class must be described by the equivalent asset sub-category followed by the word 'refurbished'.
- 2.6.5 For each asset reported as 'other' in either a subcategory or in 'Other by business specified category', the *electricity distributor* must report corresponding age profile data in workbook 03.
- 2.6.6 For each asset category the electricity distributor must report:
- (a) For assets maintained – the number of maintenance activities in the reporting period
 - (b) For assets inspected – the number of inspection activities in the reporting period.
- 2.6.7 For the asset category 'poles' the electricity distributor must report:

- (c) For asset maintained – the number of pole maintenance activities in the reporting period, including maintenance of a staked pole
- (d) For assets inspected – the number of pole inspection activities in the reporting period, including inspection of a staked wooden pole.

2.6.8 For the asset category ‘Staking of / staked wooden poles’, the electricity distributor must report:

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

2.7 Export services

Export volumes

2.7.1 The *electricity distributor* must report measured net metered volumes of energy exported by *customers (export services)*. Net metered volumes refer to metered energy net of load – that is energy exported. Do not include estimated export volumes for customers that do not have smart meters.

3 Workbook – Network metrics

3.1 Network assets – volume

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

Public lighting

3.1.2 The *electricity distributor* must report the number of public lighting luminaires and public lighting poles, counting only poles that are used exclusively for *public lighting services*, and including assets owned by the *electricity distributor* and assets operated and maintained by the *electricity distributor* even if not owned by the *electricity distributor*.

Public lighting by light type

Public lighting by tariff

3.1.3 The reported *public lighting services* data must reconcile with internal planning models used by the *electricity distributor*.

3.1.4 The *electricity distributor* must report data only for non-contestable, regulated public lighting services, including such services performed by third parties on its behalf.

3.1.5 The *electricity distributor* must not report data for gifted assets, negotiated public lighting services or public lighting services that have been classified as contestable by the AER.

Meter population

3.1.6 The reported *metering services* data must reconcile with internal planning models used by the *electricity distributor*.

3.1.7 The *electricity distributor* must report data only for non-contestable, regulated metering services, including such services performed by third parties on its behalf.

3.1.8 The *electricity distributor* must not report data for *metering services* that have been classified as contestable by the AER.

Total poles by feeder type

3.1.9 The *electricity distributor* must report total volume of assets currently in commission for Poles by feeder type. Where this data is estimated the *electricity distributor* must explain in the *basis of preparation* how it has determined the volumes.

3.2 Non-network assets – volume

IT & Communications

3.2.1 The electricity distributor must report the total number of devices, scaled for use in delivering standard control services. For example, a device that is only used in the delivery of standard control services for 50% of the time, would be recorded as 0.5 devices.

Motor Vehicles

3.2.2 The *electricity distributor* must report the total number of vehicles in the fleet in the reporting year, scaled for use in delivering *standard control services*. For example, a

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

3.3 Length

Circuit length

Overhead network length of circuit at each voltage

Underground network length of circuit at each voltage

- 3.3.1 The *electricity distributor* must report capacity data for its *Distribution network*. The network includes overhead power lines and towers, underground cables and pilot cables that transfer electricity from the regional bulk supply points supplying areas of consumption to individual zone substations, to distribution substations and to customers. The network also includes distribution feeders and the low voltage distribution system but excludes the final connection from the mains to the customer and excludes wires or cables for public lighting, communication, protection or control and connection to unmetered loads.
- 3.3.2 The *electricity distributor* must report voltages for ‘Other overhead voltages’ and ‘Other underground voltages’ as the aggregate circuit length for all voltages that comprise ‘other’. The *electricity distributor* must identify the ‘other’ voltages in its *basis of preparation*.
- 3.3.3 The *electricity distributor* must report *circuit length* calculated from the *route line length* (measured in kilometres) of lines in service (that is, the total length of feeders including all spurs), where each SWER line, single-phase line, and three-phase line counts as one line. A double circuit line counts as two lines. The circuit length must not include vertical components such as sag.

Service area factors

- 3.3.4 The *electricity distributor* must report the *route line length* of the *electricity distributor’s* network. The route line length may not equal the circuit length as the circuit length may include multiple circuits.

Maintenance spans

High voltage distribution lines

- 3.3.5 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 03 – Network metrics*. *There are no further instructions.*

Length data – selected asset characteristics

Overhead conductors by: conductor length by feeder type

Overhead conductors by: conductor length by material type

Underground cables by: cable length by feeder type

- 3.3.6 For each disaggregated asset type, the *electricity distributor* must report the total volume of assets in commission at the end of the *reporting period*, and the number of assets replaced in the *reporting period*.

3.4 Capacity

Circuit capacity MVA

Estimated overhead network weighted average MVA capacity by voltage class

Estimated underground network weighted average MVA capacity by voltage class

- 3.4.1 For each of the listed voltage classes the *electricity distributor* must report estimated typical or weighted average capacities under normal circumstances taking account of limits imposed by thermal or by voltage drop considerations as relevant. This information will be used to calculate an overall MVA x km 'carrying capacity' for each voltage class under normal circumstances.
- 3.4.2 The *electricity distributor* must report summer Maximum Demands for summer peaking assets and winter Maximum Demands for winter peaking assets. Where the *electricity distributor's* peak has changed from winter to summer (or vice versa) during the *regulatory period*, winter ratings should be applied for those years where there was a winter peak and summer ratings for those years where there was a summer peak.
- 3.4.3 Where circuits travel both overhead and underground and the capacity of the overhead and underground components is not available separately, the *electricity distributor* may split the known circuit capacity by the ratio of its overhead network to its underground network and report estimate values for the overhead capacity and underground capacity components.

Transformer capacities

Distribution transformer total installed capacity

- 3.4.4 The total installed distribution transformer capacity is the transformer capacity involved in the final level of transformation, stepping down the voltage used in the distribution lines to the level used by the customer. It does not include intermediate transformation capacity (e.g. 132 kV or 66 kV to the 22 kV or 11 kV distribution level). The capacity measure is the normal nameplate continuous capacity / rating (including forced cooling and other factors used to improve capacity).
- 3.4.5 Total installed distribution transformer capacity includes cold spare capacity of distribution transformers and excludes the capacity of all zone substation transformers, voltage transformers (potential transformers) and current transformers.
- 3.4.6 For 'Cold spare capacity included in distribution transformer capacity owned by utility' (EB RIN reference: DPA0501) the *electricity distributor* must report the total capacity of spare transformers owned by the *electricity distributor* but not used in the *reporting period*.

Distribution – other transformer capacity

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

Zone substation transformer capacity

- 3.4.8 The *electricity distributor* must report transformer capacity used for intermediate level transformation capacity in either one or two steps. For example, high voltages such as 132 kV, 66 kV or 33kV at the zone substation level to the distribution level of 22 kV, 11 kV or 6kV.
- 3.4.9 The *electricity distributor* must report zone substation transformer capacities as the summation of normal assigned continuous capacity / rating (with forced cooling or other capacity improving factors included) and include both energised transformers and cold spare capacity. The *electricity distributor* must report the assigned rating determined from results of temperature rise calculations from testing. If the assigned rating is not available, the *electricity distributor* must report the nameplate rating. For zone substations where the thermal capacity of exit feeders is a constraint, the *electricity distributor* must report thermal capacity of exit feeders instead of transformer capacity.
- 3.4.10 The *electricity distributor* must report total installed capacity for first step transformation where there are two steps to reach distribution voltage, as:
- (a) "Total installed capacity for first step transformation where there are two steps to reach distribution voltage" (EB RIN reference: DPA0601) includes, for example, 66 kV or 33 kV to 22 kV or 11 kV where there will be a second step transformation before reaching the distribution voltage. This variable is only relevant where the *electricity distributor* has more than one step of transformation, if this is not the case the *electricity distributor* must enter '0' for this variable.
- 3.4.11 The *electricity distributor* must report total installed capacity for second step transformation where there are two steps to reach distribution voltage as:
- (a) "Total installed capacity for second step transformation where there are two steps to reach distribution voltage" (EB RIN reference: DPA0602) report total installed capacity where a second step transformation is applied before reaching the distribution voltage. For example 66 kV or 33 kV to 22 kV or 11 kV where there has already been a step of transformation above this at higher voltages within the *electricity distributor's* system. This variable is only relevant where the *electricity distributor* has more than one step of transformation, if this is not the case the *electricity distributor* must enter '0' for this variable.
- 3.4.12 The *electricity distributor* must report total zone substation transformer capacity where there is only a single transformation to reach distribution voltage as:
- (a) "Total zone substation transformer capacity where there is only a single transformation to reach distribution voltage" (EB RIN reference: DPA0603) report total installed capacity where only a single step of transformation is applied before reaching the distribution voltage. This variable is only relevant where there is only a single step of transformation to reach distribution voltage. If there is more than one step of transformation to reach distribution voltage, the relevant capacities must be reported in EB RIN reference: DPA0601 and EB RIN reference: DPA0602.
- 3.4.13 The *electricity distributor* must report total zone substation transformer capacity as:

- (a) 'Total zone substation transformer capacity' (EB RIN reference: DPA0604) the overall total zone substation capacity regardless of whether one or two steps are used to reach the distribution voltage (for example EB RIN reference: DPA0604 will be the sum of EB RIN reference: DPA0601, DPA0602, DPA0603 and DPA0605.)

3.4.14 Cold Spare Capacity of zone substation transformers included in total zone substation transformer capacity:

- (a) For 'Cold Spare Capacity of zone substation transformers included in EB RIN reference: DPA0604' (EB RIN reference: DPA0605), report total Cold Spare Capacity included in total zone substation transformer capacity.

Selected asset characteristics – capacity data

3.4.15 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 03 – Network metrics*. There are no further instructions.

3.5 Asset age profile

- 3.5.1 The *electricity distributor* must report asset volumes by year commissioned, such that the asset classes and subcategories exactly match the asset classes and sub-categories used to report asset replacement activities.
- 3.5.2 The electricity distributor must report asset volumes by year commissioned for all years back to 1935. Assets installed prior to 1935 do not need to be reported.
- 3.5.3 For the asset category 'Poles' the *electricity distributor* must not include staked wooden poles in the asset volumes reported.
- 3.5.4 For the asset category 'staking of / staked wooden poles' the year of commissioning refers to the year in which the pole was staked.

3.6 Asset metrics

Asset lives

3.6.1 The *electricity distributor* must report asset lives for all asset categories.

Asset life estimation method

3.6.2 Where the categories comprise of several assets, the *electricity distributor* must report asset lives for the whole category by weighting the lives of individual assets within that category. Weightings must be calculated as follows, in order of preference:

1. On the basis of the asset's share of the asset base for the category and expected asset lives;
2. If 1 is not available, on the basis of replacement costs and expected asset lives;
3. If 1 and 2 cannot be applied, in accordance with the asset's contribution to the category's capacity (i.e. MVA-kms for lines and for cables and MVA for transformers).
4. The weighted average asset life of each category is as set out in Equation 1.

Equation 1 Weighted average asset life calculation

$$\text{Weighted average asset life for assets in category } j = \sum_{i=1}^n \frac{x_{i,j}}{RC_j} \cdot EL_{i,j}$$

Where:

n is the number of assets in category j

$x_{i,j}$ is the value of asset i in category j

$EL_{i,j}$ is the expected life of asset i in category j

RC_j is the sum of the value of all assets in category j

For example, where the weightings are based on asset base shares or replacement costs, the weighted average asset life of each category must be calculated according to the following formula: If Category 1 contains 2 assets; Asset 1 has an expected life of 50 years and a value of \$3 million; and Asset 2 has an expected life of 20 years and a value of \$2 million, then the weighted average asset life of assets in this category is 38 years: $[(3/5) \times 50] + [(2/5) \times 20] = 38$.

Estimated service life of new assets

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

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

Estimated residual service life

3.6.5 The *electricity distributor* must report the weighted average remaining time an asset class is expected to deliver the same effective service as at its installation date. The remaining time is to be calculated from the end of the *reporting period*.

Inspection and maintenance cycles

3.6.6 The *electricity distributor* should report a weighted average inspection and maintenance cycles for asset groups. The methodology to derive the weighted average should be set out in the *basis of preparation*.

3.7 Terrain factors

Terrain factors

3.7.1 Number of maintenance spans: Where the *electricity distributor* records poles rather than spans, the number of spans is the number of poles less one.

3.7.2 The *electricity distributor* may calculate the 'average frequency of cutting cycle' as a simple average of all cutting cycles.

Total urban and CBD / Total rural

3.7.3 The *electricity distributor* must report the average number of trees per vegetation maintenance span. If the *electricity distributor* does not have *actual information* for the 'average number of trees per vegetation maintenance span' it must, estimate this data using one or a combination of the following data sources:

- Encroachment Defects (e.g. ground or aerial Inspections, LiDAR) and/or records of vegetation works scoping, or GIS vegetation density data;
- Field surveys using a sample of maintenance spans within each vegetation management zone to assess the number of mature trees within the maintenance corridor. Sampling must provide a reasonable estimate and consider the nature of maintenance spans in urban versus rural environments in determining reasonable sample sizes.
- Vegetation data such as:
 - the Normalised Difference Vegetation Index (NDVI) grids and maps available from the Bureau of Meteorology (BOM);
 - data from the National Vegetation Information System (VIS data) overlaid on network GIS data to assess the density of vegetation in the direct vicinity of the Maintenance Spans; or
 - similar data from other sources such as Geoscience Australia or commercial suppliers of satellite imagery overlaid on network GIS data records.
- Any other data source based on expert advice.

3.7.4 The *electricity distributor* must explain its estimation method in its *basis of preparation*.

3.7.5 The *electricity distributor* must report the average number of defects per maintenance span for the *reporting period* and identify in its *basis of preparation* whether it records the total number of defects on each vegetation maintenance span, or whether it records defects on a vegetation maintenance span as one defect, regardless of the number of defects on the span.

Other

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

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

- the *electricity distributor's* jurisdictional fire authority
- local councils
- insurance companies
- the *electricity distributor's* consultants
- local fire experts

3.8 Export services

Export capacity requested

Export service – approved capacity

3.8.1 When reporting on export capacity requested and approved the electricity distributor must:

- (a) include both customers on static export limits and on flexible export limits. Where flexible exports limits have been requested or approved the electricity distribution must report the upper bound of the export limit
- (b) exclude connection agreements that accept the default limit
- (c) exclude connection enquiries that did not result in a connection.
- (d) identify any differences in the customer base used to report capacity and customer data relating to export capacity requests and approvals.

Average non-zero static export limit at year end

3.8.2 The *electricity distributor* must only include information on customers with static non zero export limits to derive the average non-zero static export limit.

Metrics related to utilised and curtailed energy

3.8.3 The *electricity distributor* must estimate customer generation and curtailment for the entire network.

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

3.8.5 Unless a 'NULL' response is provided in one or more of the disaggregated curtailment categories under CER curtailment, the sum of the disaggregated curtailment categories should equal the value provided under total curtailment.

Export customer capacity by customer type

Export customer capacity by feeder classification

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

4 Workbook - Customer numbers

4.1 Total customers

4.1.1 The *electricity distributor* must report total *Customer (distribution services)* numbers disaggregated by NMI status; meter classification and energisation. The *electricity distributor* must report the disaggregated total *Customer (distribution services)* numbers to enable reconciliation and cross checking of customer number data.

4.2 Benchmarking

4.2.1 The *electricity distributor* must report *Customers (benchmarking)* for a *reporting period* calculated as:

- (i) the number of metered customers with active NMIs in the *electricity distributor's* network in the *reporting period*, where each NMI is counted as a separate customer; both energised and de-energised NMIs must be counted; but extinct NMIs are not to be counted.

plus

- (ii) unmetered customers in the *electricity distributor's* network whose the energy usage for billing purposes is calculated using an assumed load profile (examples include bus shelters, security lighting and traffic signals where not metered); but excluding public lighting connections.

Customer numbers by customer type or class

4.2.2 The *electricity distributor* must report Customer Numbers in accordance with the category definitions.

4.2.3 The *electricity distributor* must report customers against 'Other Customer Numbers' (EB RIN reference: DOPCN0106) only when customers cannot be allocated to the prescribed customer classes.

Customer numbers by feeder type

4.2.4 The *electricity distributor* must report Customer Numbers in accordance with the feeder category definitions.

4.3 STPIS

4.3.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 04 – Customer numbers*. *There are no further instructions.*

4.4 Cost reflective tariffs, non-cost reflective tariffs, and secondary tariffs

Customers by meter

Customers by tariff

4.4.1 The *electricity distributor* must report customers (tariffs) for a *reporting period* as the number of energised connection points.

4.4.2 For Cost reflective tariff customer numbers – the *electricity distributor* must only report customers assigned to cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the ‘secondary tariff customer numbers’ table.

4.4.3 For Non cost reflective tariff customer numbers - the *electricity distributor* must only report customers assigned to non-cost reflective primary tariffs in this table. Data relating to secondary tariffs should only be included in the ‘secondary tariff customer numbers’ table

4.4.4 Secondary tariff customer numbers – the *electricity distributor* must only report customers with a secondary tariff in this table. They must be recorded against the secondary tariff only, and not their primary tariff.

4.5 Export services

4.5.1 The *electricity distributor* must not include ‘Customers on isolated networks’ in the disaggregated information reported under customer numbers by feeder classification.

Export customers with smart meters

Export customers without smart meters

Export customers with static zero export limits

Export customers with static non-zero export limits

4.5.2 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 04 – Customer numbers*. *There are no further instructions.*

Customers (export services) requesting export capacity

4.5.3 Requested export capacity measures the maximum amount of export capacity a customer requested when requesting export services from the DNSP. When reporting on export capacity requested and approved the electricity distributor must:

- (a) include both customers on static export limits and on flexible export limits. Where flexible exports limits have been requested or approved the electricity distribution must report the upper bound of the export limit
- (b) exclude connection agreement that accept the default limit
- (c) exclude connection enquiries that did not result in a connection.
- (d) identify any differences in the customer base used to report capacity and customer data relating to export capacity requests and approvals.

Customers with flexible export limits

4.5.4 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 04 – Customer numbers*. *There are no further instructions.*

Customers with measured voltage data

4.5.5 Customers with measured voltage data includes customers with voltage data that the *electricity distributor* has measured, collected or procured, whether that be through

power quality data obtained through smart meters or other voltage measurement approaches. To the extent customers would have voltage data held by third parties that the *electricity distributor* has not acquired, please include this detail in the basis of preparation.

Customers (export services) measured as experiencing overvoltage

4.5.6 The *electricity distributor* must report overvoltage where an inverter begins volt-watt curtailment. This is typically expected to occur at 253V.

4.5.7 The *electricity distributor* must report the number of customers that experience overvoltage events. That is, if one customer is measured to have experienced overvoltage multiple times over the year, this would be recorded as one observation.

Note this measure applies to all *customers (export services)*, and not just to *export customers*.

Customers (export services) estimated to have experienced overvoltage

4.5.8 The *electricity distributor* must report overvoltage where an inverter begins volt-watt curtailment. This is typically expected to occur at 253V.

4.5.9 The *electricity distributor* must report the number of customers that experience overvoltage events. That is, if one customer is estimated to have experienced overvoltage multiple times over the year, this would be recorded as one observation.

Note this measure applies to all *customers (export services)*, and not just to *export customers*.

Measures relating to AS4777.2(202) compliant inverters

4.5.10 Export customers are required to be compliant had inverters installed after AS4777.2 (2020) standards were in place. *Electricity distributors* should report total number of inverters required to be compliant each year, not just new inverters required to be compliant.

5 Workbook – Service performance

5.1 Interruptions to supply

Interruptions to supply

- 5.1.1 The *electricity distributor* must report unrounded data.
- 5.1.2 The *electricity distributor* must report both planned and unplanned interruptions to supply.
- 5.1.3 The *electricity distributor* must report reliability data in accordance with the definitions in the AER's Distribution Service Target Performance Incentive Scheme (STPIS) that applies to the *electricity distributor* in the reporting year.
- 5.1.4 An interruption is any loss of electricity supply to a customer associated with an outage of any part of the electricity supply network, including generation facilities and transmission networks, of more than 0.5 seconds, including outages affecting a single premises. The customer interruption starts when recorded by equipment such as SCADA or, where such equipment does not exist, at the time of the first customer call relating to the network outage. An interruption may be planned or unplanned, momentary or sustained. Subsequent interruptions caused by network switching during fault finding are not to be included. An interruption ends when supply is again generally available to the customer.
- 5.1.5 An unplanned interruption is an interruption due to an unplanned event. An unplanned event is an event that causes an interruption where the customer has not been given the required notice for the interruption or where the customer has not requested the outage.

5.2 Call centre

Daily performance data - unplanned

- 5.2.1 The *electricity distributor* must report customer service information in accordance with the definitions of the *STPIS*.
- 5.2.2 The *electricity distributor* must report the total number of calls received excluding:
- (a) Calls to payment lines and automated interactive services; and
 - (b) *Calls abandoned* by the *customer* within 30 seconds of the call being queued for response by a human operator (where the time in which a telephone call is abandoned is not measured, then an estimate of the number of *calls abandoned* within 30 seconds will be determined by taking 20% of all *calls abandoned*).

5.3 MAIFI | MAIFle

- 5.3.1 The *electricity distributor* must report MAIFI or MAIFle daily outcomes if the AER has included a MAIFI or MAIFle parameter in the *STPIS* that applies in the reporting period.
- 5.3.2 The *electricity distributor* must report MAIFI or MAIFle in accordance with the definitions of the *STPIS*.

5.4 Other service measures

Guaranteed service levels

5.4.1 The *electricity distributor* must identify the GSL scheme or schemes that it must apply, and the administrator/s of the scheme/s. A GSL scheme is any scheme, standard or other arrangement that imposes services obligations on the electricity distributor and includes a regime for compensating customers for sub-standard performance.

Instances where GSL not met

5.4.2 The *electricity distributor* must report all jurisdiction GSL scheme parameters relevant to the electricity distributor. For each GSL scheme parameter, the *electricity distributor* must identify the parameter and any sub-parameters.

5.4.3 The electricity distributor must only include prescribed payments under the jurisdictional GSL scheme.

Fire starts – unplanned vegetation events

5.4.4 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 05 – Service performance*. *There are no further instructions.*

Inadequately served customers (STPIS)

5.4.5 The *electricity distributor* must report data for the ‘Highest unplanned SAIDI of inadequately served customers’ and ‘Highest unplanned SAIFI of inadequately served customers’ for a single customer only (i.e. to report the highest SAIDI and SAIFI experienced by the worst affected single customer).

Top 5 feeders with most inadequately served customers

5.4.6 For each feeder type, the *electricity distributor* must report the network average *unplanned SAIDI* of a network average customer as the *unplanned SAIDI* of the feeder type including excluded events.

Top 5 zone substations with most inadequately served customers

5.4.7 The electricity distributor is required to report information on the *Top five zone substations with most inadequately served customers* only if it is unable to report *Top five feeder with most inadequately served customers*.

5.5 Service outcomes

5.5.1 The *electricity distributor* must report service outcomes in accordance with the thresholds and parameters set out in the AER’s distribution Service Performance Target Incentive Scheme V1.

Reliability

5.5.2 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 05 – Service performance*. *There are no further instructions.*

Energy not supplied

5.5.3 The *electricity distributor* must report the estimated raw (not normalized) energy not supplied due to planned and unplanned customer interruptions based on average customer demand (multiplied by the number of customers interrupted and the duration of the interruption). Average customer demand must be determined from (in order of preference):

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

5.5.4 The *electricity distributor* must report Energy not supplied excluding the effect of excluded outages set out in the DRMG section 3.3. Major events days are not to be excluded.

System losses, capacity utilisation

5.5.5 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 05 – Service performance*. *There are no further instructions.*

5.6 Export services

Average duration of full export access against the agreed limit

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

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

Average duration of no export access

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

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

Average upper limit - customers with flexible export limits

Average time upper limit unavailable - customers with flexible export limits

5.6.5 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 05 – Service performance*. *There are no further instructions.*

Export limit compliance

5.6.6 Export limit compliance is an estimate of the extent that export limits in connect agreements are complied with, recognising for instance that inverters can be installed with non-compliant settings. If a site is found to be non-compliant at all during the year, it should be included in this measure. NULL responses are permitted with no

justification required in the basis of preparation. If the *electricity distributor* provides this information, it must describe its estimation approach in the basis of preparation.

Complaints relating to export services

5.6.7 The *electricity distributor* must only report complaints relating to export services, where its complaints management system identifies complaints relating to export services. Complaints relating to over-voltage that are not specifically identified as relating to export services must not be included.

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

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

Complaints relating to overvoltage

5.6.10 The *electricity distributor* must only report complaints relating to overvoltage, where its complaints management system identifies complaints relating to overvoltage.

5.6.11 The *electricity distributor* must report overvoltage where an inverter begins volt-watt curtailment. This is typically expected to occur at 253V.

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

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

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

Average time to provide an offer

5.6.15 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 05 – Service performance*. *There are no further instructions.*

6 Workbook – Operating expenditure

6.1 Distribution business

Opex category

- 6.1.1 The *electricity distributor* must identify any category and report expenditure in that category where the expense in that category is more than five per cent of the total *standard control services operating expenditure*. The *electricity distributor* must report debt raising expenditure as a separate category regardless of the amount.
- 6.1.2 Expenditure reported by the *electricity distributor* must include all profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Related party margins

- 6.1.3 *Related party* margin expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Guaranteed service levels - payments

- 6.1.4 The *electricity distributor* must report only prescribed payments under the jurisdictional GSL scheme.
- 6.1.5 The *electricity distributor must report* all jurisdiction GSL scheme parameters which are relevant to it. The reported GSL scheme parameters must match those identified in *Data workbook 05 - service performance – Other service measures – instances where GSL not met*.

Demand management incentive schemes

- 6.1.6 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 06 – Operating expenditure*. *There are no further instructions*.

6.2 Standard control

- 6.2.1 All information reported relating to standard control services must exclude operating expenditures associated with legacy metering services that have been classified as standard control services by the AER.

Opex category

- 6.2.2 Where expenditure in a category of expense is more than five per cent of the total *standard control services operating expenditure* the *electricity distributor* must identify the category and report the expenditure. The *electricity distributor* must report debt raising expenditure as a separate category regardless of the amount.
- 6.2.3 Expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Related party margins

6.2.4 *Related party* margin expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the *reporting period*.

Opex by purpose

6.2.5 The *electricity distributor* must report expenditure against a prescribed purpose on a mutually exclusive and collectively exhaustive basis. Where expenditures could be reported against multiple purposes the *electricity distributor* must report the expenditure once – based on its primary purpose.

6.2.6 The *electricity distributor* must provide, in its *basis of preparation*, a reconciliation of the total operating expenditure by purpose with the operating expenditure recorded in the *electricity distributor's* Audited Statutory Accounts.

Vegetation management

Total vegetation management

6.2.7 The *electricity distributor* must report vegetation management expenditure for all categories and zones as the total vegetation management expenditure for the *reporting period*.

6.2.8 The *electricity distributor* must report expenditure on inspections only where the *electricity distributor* inspects solely for the purpose of assessing vegetation. Inspection expenditure for inspections assessing both the *electricity distributor's* assets and vegetation should be reported as maintenance expenditure.

Maintenance

Routine maintenance

Non-routine maintenance

6.2.9 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 06 – Operating expenditure*. *There are no further instructions*.

Emergency response

6.2.10 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 06 – Operating expenditure*. *There are no further instructions*.

Non-network

IT and communications

Motor vehicles

Buildings and property expenditure

Other

6.2.11 All Motor Vehicle Expenditure, irrespective of whether it is Network Motor Vehicle Expenditure or Non-network Motor Vehicle Expenditure must be recorded in the non-network regulatory template. The *electricity distributor* must report non-network operating expenditure as a direct cost, irrespective of whether such expenditure is also

classified to corporate overheads, network overheads or other *operating expenditure* categories. To the extent this results in multiple reporting of expenditures, the electricity distributor must identify this in its *basis of preparation*, and the reconciliation report required under section 4.18 of this Order.

Labour/non-labour expenditure split

6.2.12 The *electricity distributor* must not report expenditure for labour incurred under contracts for both goods and services as labour expenditure, other than contracts for the provision of labour (i.e. labour hire contracts).

Economic benchmarking categories

Current opex categories and cost allocation approach

6.2.13 The *electricity distributor* must report *operating expenditure* consistent with its income statement in *Data workbook 09 – revenue and financial statements*. As a consequence, for years where the Cost Allocation Approach and *Audited statutory accounts* are consistent with those that applied in the reporting Year, the total *operating expenditure* reported here must equal the total *operating expenditure* reported in *Data workbook 09 – Revenue and financial statements – income statement*.

Current cost allocation approach

6.2.14 The prescribed *operating expenditure* categories are not intended to be mutually exclusive or collectively exhaustive. This means reported totals of *operating expenditure* may be more or less than the *electricity distributor's* actual *operating expenditure*. Further, *operating expenditure* may be reported against more than one category.

6.2.15 Where the *electricity distributor* reports *operating expenditure* against more than one category, the *electricity distributor* must identify this in its *basis of preparation*, and in the reconciliation report required under section 4.18 of this Order.

Input expenditure category

6.2.16 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 06 – Operating expenditure*. *There are no further instructions*.

6.3 Alternative Control

Opex category

6.3.1 Where expenditure in a category of expense is more than five per cent of the total *alternative control services operating expenditure* the *electricity distributor* must identify the category and report the expense.

6.3.2 The expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Related party margins

6.3.3 *Related party* margin expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the *reporting period*.

Opex by purpose

6.3.4 The *electricity distributor* must report expenditure against a prescribed purpose on a mutually exclusive and collectively exhaustive basis. Where expenditures could be reported against multiple purposes the *electricity distributor* must report the expenditure once – based on its primary purpose.

6.3.5 The *electricity distributor* must provide in its *basis of preparation*, a reconciliation of the total operating expenditure by purpose with the operating expenditure reported in *Data workbook 09 – Revenue and financial statements – income statement*.

Economic benchmarking categories

Current opex categories and cost allocation approach

6.3.6 The *electricity distributor* must report *operating expenditure* consistent with its income statement in *Data workbook 09 – revenue and financial statements*. As a consequence, for years where the Cost Allocation Approach and *Audited statutory accounts* are consistent with those that applied in the reporting year, the total *operating expenditure* reported here must equal the total *operating expenditure* reported in *Data workbook 09 – Revenue and financial statements – income statement*.

Current cost allocation approach

6.3.7 The prescribed *operating expenditure* categories are not intended to be mutually exclusive or collectively exhaustive. This means totals of *operating expenditure* may be more or less than the *electricity distributor's* actual *operating expenditure*. Further, *operating expenditure* may be reported against more than one category.

6.3.8 Where the *electricity distributor* reports *operating expenditure* against more than one category, the *electricity distributor* must identify this in its *basis of preparation*, and in the reconciliation report required under section 4.18 of this Order.

Metering activities

6.3.9 The reported *metering services* data must reconcile with internal planning models used by the *electricity distributor*.

6.3.10 The *electricity distributor* must not report expenditures for metering services that have been classified as contestable by the AER.

6.3.11 The *electricity distributor* must report data only for non-contestable, regulated metering services, including such services performed by third parties on its behalf.

6.3.12 Where the *electricity distributor* can report expenditures for metering services disaggregated in *legacy metering* and *smart metering* services it must do so. These two categories of service are mutually exclusive and combine to report total metering expenditures.

6.3.13 If the *electricity distributor* cannot provide metering expenditures in the categories of *legacy metering* and *smart metering* services it must report total metering services expenditure.

Fee based services / Quoted services

6.3.14 The reported fee-based and quoted services data must reconcile with internal planning models used by the *electricity distributor*.

6.3.15 The *electricity distributor* must report against all fee-based and quoted services identified in the annual tariff proposal of each *reporting period*.

6.4 Other services

Opex category

6.4.1 Where expenditure in a category of expense is more than five per cent of the total *negotiated services operating expenditure* the *electricity distributor* must identify the category and report the expense.

6.4.2 The expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Related party margins

6.4.3 *Related party* margin expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the *reporting period*.

6.5 Large projects

Large project expenditure

6.5.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 06 – Operating expenditure*. *There are no further instructions*.

6.6 Export services

6.6.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 06 – Operating expenditure*. *There are no further instructions*.

7 Workbook – Capital expenditure

7.1.1 The *electricity distributor* must report *capital expenditure* on an “as-incurred” basis.

7.1.2 The *electricity distributor* must provide in its *basis of preparation* a reconciliation of the total capital expenditure reported in *Data workbook 07 – capital expenditure* with capital expenditure reported in its *Data workbook 09 – revenue and financial statements*.

7.2 Distribution business

Demand management

7.2.1 The *electricity distributor* must report expenditures incurred in a *reporting period* on all projects submitted for approval by the AER.

7.2.2 The *electricity distributor* must identify in its *basis of preparation* projects submitted to the AER but not approved by the AER.

7.3 Standard control services

Capex by purpose (including Type 1 and Type 2 capital contributions)

7.3.1 The *electricity distributor* must report *capital expenditure* for each *capital expenditure* purpose and must include *capital expenditure* funded via *capital contributions* (i.e. the *capital contributions* must be included as a positive value).

7.3.2 The reported *capital expenditure* purpose categories must match the categories used in the *electricity distributor’s* regulatory proposal (set out in the Reset RIN response) for the *reporting period*.

7.3.3 The *electricity distributor* must include in reported *capital expenditure* any profit margins or management fees paid directly or indirectly to *related parties* in the *reporting period*.

Related party margin

7.3.4 *Related party* margin expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in a *reporting period*.

Capex by purpose (including total capital contributions) - AER defined Capital contributions by purpose – Type 1

Capital contributions by purpose – Type 2

Capital contributions by purpose – PWC undergrounding capex

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

7.3.6 The *electricity distributor* must provide in its *basis of preparation* a reconciliation of the total *capital expenditure* by purpose with the *capital expenditure* reported in *Data workbook 08 – asset base values, Standard control services, indicative regulatory asset base roll forward (within period)*.

Replacement expenditure

Poles / Staking of / staked wooden poles / Pole top structures / Overhead conductors / Underground cables / Service lines / Transformers / Switchgear / SCADA, network control and protection systems / Other

- 7.3.7 The *electricity distributor* must report data on asset replacement *capital expenditure* by asset class disaggregated into asset sub-categories.
- 7.3.8 Where the *electricity distributor* considers a prescribed asset class does not account for an asset on the *electricity distributor's* distribution network, the *electricity distributor* must report the asset in the class “Other by business specified category” and must describe the asset in its *basis of preparation*.
- 7.3.9 Where the *electricity distributor* considers a prescribed sub-category does not account for an asset on the *electricity distributor's* distribution network, the *electricity distributor* must report the asset as “other” under the appropriate asset class and must describe the asset in its *basis of preparation*.
- 7.3.10 Where the *electricity distributor* reports replacement *capital expenditure* associated with asset refurbishments/ life extensions, the *electricity distributor* must report the expenditure under the asset class “Other by business specified category” using an equivalent prescribed asset subcategory description followed by the word “refurbished.”
- 7.3.11 For each row descriptor added in the ‘Other by business specified categories’, the *electricity distributor* must report corresponding operational outputs and asset volumes, as per the requirements in Data workbook 02 – Operational outputs and 03 – Network metrics”.

Connections

Connections expenditure excluding capital contributions

Connections expenditure including capital contributions

- 7.3.12 The reported connection services data must reconcile with internal planning models used by the *electricity distributor*.
- 7.3.13 The *electricity distributor* must report expenditure data as a gross amount and must not subtract customer contributions from expenditure data.
- 7.3.14 The *electricity distributor* must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.
- 7.3.15 The *electricity distributor* must report augmentation for connections relating to customer connection requests only. The *electricity distributor* must not double count augmentation work; it must be classified by primary purpose as either augmentation or connections works.

Connections – Type 1 Capital Contributions

- 7.3.16 The reported connection services data must reconcile with internal planning models used by the *electricity distributor*.
- 7.3.17 The *electricity distributor* must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.

Augmentation expenditure

7.3.18 The *electricity distributor* must report all expenditure data on an ‘as incurred’ basis.

7.3.19 The *electricity distributor* must not include *augmentation* expenditure relating to *connections*.

Non-network

Information and communications technology – Recurrent / Non-recurrent

Motor Vehicles / Property / Other

7.3.20 The *electricity distributor* must report non-network *capital expenditure* as a direct cost, irrespective of whether that expenditure is also classified as corporate overheads, network overheads or other *capital expenditure* categories. To the extent this results in multiple reporting of expenditures, the *electricity distributor* must identify this in its *basis of preparation* and in the reconciliation report required under section 4.18 of this Order.

7.3.21 When reporting ‘Non-network Other expenditure’, if the *electricity distributor* has incurred \$1 million or more (nominal) in *capital expenditure* over the last five regulatory years for a given type or class of asset (e.g. mobile cranes), the *electricity distributor* must report that item separately.

Labour/non-labour expenditure split

7.3.22 The *electricity distributor* must not report labour used in the provision of contracts for both goods and services as labour expenditure, other than contracts for the provision of labour (i.e. labour hire contracts).

Capex by asset class

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

7.3.23 The *electricity distributor* must report against each *asset class* specified in its current determination as listed in the AER’s final decision *post-tax revenue model*.

7.3.24 Where allocations are based on assumptions the *electricity distributor* must explain the allocation method in its *basis of preparation*.

7.3.25 The *electricity distributor* must explain in its *basis of preparation* the basis upon which it has reported *movements in capitalised provisions*.

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

7.3.27 The *electricity distributor* must report *capital expenditure* funded by *capital contributions* for each asset class and must include the *capital contributions* as a positive value where relevant.

Immediate expensing of capex (as incurred)

7.3.28 The *electricity distributor* must report *immediate expensing capital expenditure* against each *asset class* specified in its current determination as listed in the AER’s final decision *post-tax revenue model*.

7.3.29 Where allocations are based on assumptions the *electricity distributor* must explain the allocation method in its *basis of preparation*.

7.3.30 The reported values of the *electricity distributor's immediate expensing capital expenditure by asset class* incurred within the *reporting period* must be consistent with the value of *immediate expensing capital expenditure* that has been or will be included in the income tax returns lodged by the *electricity distributor*, whether Federal or NTER, for the *reporting period*. Where, as a result of the ATO's decision-making process these values change, the *electricity distributor* must report the updated values to the AER through a *RIO* resubmission.

Disposals by asset class

7.3.31 The *electricity distributor* must report *disposal by asset class* against each *asset class* specified in its current determination as listed in the *AER's final decision post-tax revenue model*.

Capital contributions by asset class

Type 1 capital contribution by asset class

7.3.32 The *electricity distributor* must report each *Type 1 capital contribution* against each *asset class* specified in its current determination as listed in the *AER's final decision post-tax revenue model*.

Type 2 capital contribution by asset class

7.3.33 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 07 – Capital expenditure*. *There are no further instructions*.

7.4 Alternative control

Capex by purpose

7.4.1 The *electricity distributor* must report *capital expenditure* for each *capital expenditure purpose* including expenditure funded via *capital contributions* and must include *capital contributions* as a positive value where relevant.

7.4.2 The reported *capital expenditure purpose* categories must match the categories used by the *electricity distributor* in its regulatory proposal (set out in the Reset RIN response) for the *reporting period*.

7.4.3 The *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* for the *reporting period*.

Related party margin

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

Overheads expenditure

7.4.5 The *electricity distributor* must report Overheads expenditure allocated to *capital expenditure* disaggregated into alternative control services.

Replacement expenditure

Public lighting

7.4.6 The *electricity distributor* must report asset replacement *capital expenditure* by asset class disaggregated into asset sub-categories.

7.4.7 Where the *electricity distributor* considers the prescribed asset class does not account for an asset on the *electricity distributor's* distribution system, the *electricity distributor* must report the asset against “other” and must identify the asset in its *basis of preparation*.

Capex by asset class

Capital contributions by type

7.4.8 Where reported gross *capital expenditure* by purpose includes capital contributions, the *electricity distributor* must report type 1 and type 2 capital contributions included in amount.

Metering activities

7.4.9 The reported metering services data must reconcile with internal planning models used by the *electricity distributor*.

7.4.10 The *electricity distributor* must report data only for non-contestable, regulated metering services, including such services performed by third parties on its behalf.

7.4.11 The *electricity distributor* must not report data for metering services classified as contestable by the AER.

Fee based services / Quoted services

7.4.12 The reported fee-based and quoted services data must reconcile with internal planning models used by the *electricity distributor*.

7.4.13 The *electricity distributor* must report fee-based and quoted services data as listed in the annual tariff proposal of each relevant year.

7.5 Other services

Capex by purpose

7.5.1 Where expenditure in a category of expense is more than five per cent of the total *negotiated services capital expenditure* the *electricity distributor* must identify the category and report the expense.

7.5.2 The expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Related party margins

7.5.3 *Related party* margin expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the *reporting period*.

7.6 Large projects

Large project expenditure

7.6.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 06 – Operating expenditure. There are no further instructions.*

7.7 Export services

7.7.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 07 – Capital expenditure. There are no further instructions.*

8 Workbook – Asset base values

8.1 Standard control

Asset base values

Benchmarking asset base

8.1.1 The *electricity distributor* must report benchmarking asset base values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 8.1.2 – 8.1.6.

8.1.2 Standard approach

- a) Direct attribution to the AER's economic benchmarking RAB Asset classes
 - Where RAB Financial Information can be directly allocated to the RAB Assets (as per the definitions in Data Category 08: Asset base values) it should be directly allocated to those RAB Assets. Financial Information can be directly allocated to RAB Asset class where that Financial Information relates to assets that wholly fall within the definition of that RAB Asset class.
- b) Where direct attribution to the economic benchmarking asset classes is not possible
 - RAB Financial Information that cannot be directly allocated to a single RAB Asset category should be allocated in accordance with the RAB allocation approach in section 8.1.3.

8.1.3 RAB allocation approach

- a) RAB Financial Information that can be directly allocated to a group of RAB Assets, but cannot be directly allocated to an individual RAB Asset category, should be directly allocated to that group of RAB Assets, and then allocated across the individual categories in the group in accordance with this RAB allocation approach.
- b) To allocate RAB Financial Information across RAB Assets, the RAB Financial Information must be allocated in direct proportion to the relevant RAB Asset's share of the total estimated depreciated replacement cost for that year (estimated in accordance with sections 8.1.3 (c) and (d)).
 - In the event that the sum of the estimated disaggregated asset values for the RAB Assets for each year that are formed using sections 8.1.3(c) and (d) do not equal the total value of the RAB for that year, the disaggregated RAB series must be calculated by multiplying the total value of the RAB by each RAB Asset's share of the sum of all asset values for that year formed using section 8.1.3 (c) and (d).
- c) *electricity distributor* must estimate the depreciated replacement cost of their assets for each RAB Asset for which RAB Financial Information cannot be directly allocated. This estimation must be made for the most recent year for which the RAB Financial Information cannot be directly allocated.
 - This depreciated replacement cost estimate should be based on the data requirements for length and capacity data provided for lines, cables and

transformers as outlined in Data Category 03: Network Metrics (for the relevant RAB Asset category); unit rate replacement costs applicable to *electricity distributor* for each of the physical asset categories and the weighted average asset age relative to the corresponding weighted average service life.

- Estimation of the depreciated replacement costs can be undertaken for aggregate asset categories using best endeavours rather than a very detailed exercise. All assumptions, however, should be made clear.
 - Book values may be used for Easements, other long-life assets and other short life assets.
- d) To estimate the depreciated replacement cost for years prior to the estimated depreciated replacement cost developed under section 8.1.3(c), the depreciated replacement cost estimate developed under section 8.1.3 (c) must be rolled back to 2006 using disaggregated capex data and depreciation in accordance with the RAB Framework.
- 8.1.4 The allocated values for the 2013 Regulatory Year are to be used as the basis for rolling forward the RAB for Regulatory Years subsequent to the 2013 Regulatory Year.
- 8.1.5 Operational additional approach
- a) Where *electricity distributor* believes it has sufficient information to provide a consistent RAB disaggregation into the categories in the 'Data Workbook 08: Asset base values' that better reflects the values of those assets in addition to the specified standard approach, this must be provided in a separate Excel worksheet, together with details of the calculations undertaken. For clarity, *electricity distributor* must still provide disaggregated RAB values using the standard approach if it chooses to also provide optional additional approach values.
 - b) The optional approach must be prepared in accordance with Assets (RAB) Financial Reporting Framework. Further, the *electricity distributor* must have the optional approach audited.
- 8.1.6 Benchmarking asset base financial information must reconcile with:
- For years where the *AER* has decided on values for the RAB, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
 - For years where the *AER* has decided on values for the RAB that incorporates forecasts, the forecast values must be replaced with actual values where possible. Actual values must reconcile with amounts reported in the *Indicative asset base roll forward* information; or
 - For years where the *AER* has not decided on values for the RAB, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and disposals must reconcile with amounts reported in the *Indicative asset base roll forward* information.
- 8.1.7 The *electricity distributor* must report benchmarking asset base values inclusive of Dual Function Assets that report Standard Control Services.

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

- For years where the AER has decided on values for the RAB, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
- For years where the AER has decided on values for the RAB that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported in the *Indicative asset base roll forward* information; or
- For years where the AER has not decided on values for the RAB, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and disposals must reconcile to amounts reported in the *Indicative asset base roll forward* information.

Indicative total regulatory asset base roll forward (within period)

Indicative total tax asset base roll forward (within period)

8.1.9 The *electricity distributor* must report the required data in accordance with the AER's Roll Forward Model and the requirements and definitions in *Data workbook 08 - Asset base values*.

SCS Benchmarking asset base by asset group

8.1.10 The *electricity distributor* must disaggregate benchmarking asset base data consistent with the instructions for the benchmarking asset base in sections 8.1.2 to 8.1.9, and the definitions of each asset group.

8.2 Alternative control

Asset base values

Benchmarking asset base

8.2.1 The *electricity distributor* must report benchmarking asset base values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 8.1.2 to 8.1.6.

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

- For years where the AER has decided on values for a RAB for assets that report alternative control services, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
- For years where the AER has decided on values for a RAB for assets that report alternative control services that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported in the *Indicative asset base roll forward* information; or
- For years where the AER has not decided on values for a RAB for assets that report alternative control services, RAB values must be prepared in accordance

with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and disposals must reconcile to amounts reported in the *Indicative asset base roll forward* information.

Indicative metering asset base roll forward (within period)

Indicative public lighting asset base roll forward (within period)

8.2.3 The *electricity distributor* must report the required information in accordance with the AER's Roll Forward Model, and the definitions in *Data workbook 08 - Asset base values*.

ACS Benchmarking asset base by asset group

8.2.4 The *electricity distributor* must report the disaggregated benchmarking asset base consistent with the instructions for the benchmarking asset base in sections 8.2.1 to 8.2.2, and the definitions of each asset group.

8.3 Network services

Asset base values

Benchmarking asset base

8.3.1 The *electricity distributor* must report benchmarking asset base values in accordance with the standard approach and the Assets (RAB) Financial Reporting Framework set out in sections 8.1.2 to 8.1.6.

8.3.2 Network Services benchmarking asset base financial information must reconcile with:

- For years where the AER has decided on values for a RAB for assets that report network services, the values in that decision, unless that decision incorporates forecasts (for example, additions for the last year of the previous regulatory period).
- For years where the AER has decided on values for a RAB for assets that report network services that incorporates forecasts, the forecast values should be replaced with actual values where possible. Actual values must reconcile to amounts reported for standard control services or alternative control services; or
- For years where the AER has not decided on values for a RAB for assets that report network services, RAB values must be prepared in accordance with the Assets (RAB) Financial Reporting Framework. In this circumstance, actual additions (recognised in the RAB) and disposals must reconcile to amounts reported for standard control services or alternative control services.

Network services benchmarking asset base by asset group

8.3.3 The *electricity distributor* must report disaggregated benchmarking asset base values consistent with the instructions for the benchmarking asset base in sections 8.3.1 to 8.3.2 and the definitions of each asset group.

9 Workbook – Revenue and financial statements

9.1 Distribution business

Income statement

Jurisdictional scheme payments

TUOS expenditure

Demand management incentive scheme

9.1.1 The data requirements are set out in *Data workbook 09 – Revenue and financial statements*, with additional context provided by the general instructions in this document. There are no additional instructions.

9.2 Standard control

9.2.1 All information reported relating to standard control services must exclude revenues and expenditures associated with legacy metering services that have been classified as standard control services by the AER.

Income statement

9.2.2 The data requirements are set out in *Data workbook 09 – Revenue and financial statements*, with additional context provided by the general instructions in this document. There are no additional instructions.

Profitability – Tax data

Ownership structure

9.2.3 The *electricity distributor* must identify its ownership structure as a:

- a) Private sector entity which is taxed as a company; or
- b) NTER entity; or
- c) government owned entity not reporting under the NTER; or
- d) flow-through entity.

9.2.4 The *electricity distributor* must identify itself as a flow-through entity where the *electricity distributor* is a flow-through entity in which an NTER entity or a government entity not reporting under the NTER holds an interest in the *electricity distributors* assets.

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

9.2.5 Where the *electricity distributor* is a flow-through entity for the *reporting period*, the *electricity distributor* must report a blended tax rate.

Note: To determine the appropriate tax rate for an *electricity distributor* as a flow-through entity, we request the determination of a blended tax rate that represents the applicable Australian income tax rates for the initial recipients of the *electricity*

distributor's profits. The blended tax rate calculation must not include any foreign taxes which may apply to distributions received by the *electricity distributor's* investors (e.g. dividends, return on tax equity instruments, partnership distributions and trust distributions).

9.2.6 The *electricity distributor's* tax rate must be determined by the electricity distributor's ownership structure. The applicable tax rate/s are:

- a) for privately owned corporate structures – 30%;
- b) for NTER entities – 0% and 30%;
- c) for government entities not reporting under the NTER – 0% and 30%;
- d) for flow-through entities – the blended tax rate reported in paragraph 9.2.6(b);
- e) for flow-through entities in which a NTER entity or a government entity not reporting under the NTER hold an interest in the network service provider's assets – the blended tax rate calculated in accordance with section 9.2.4.

Tax related information

9.2.7 The *electricity distributor* must report the tax depreciation of the *electricity distributor's* TAB. This must reconcile with:

- a) the applicable final decision that the AER has made in relation to the historical tax depreciation of the network service provider's TAB; or
- b) where the AER has not made a final decision in relation to the historical tax depreciation of the network service provider's TAB:
 - i. any historical depreciation of the network service provider's TAB provided by the network service provider in a revised regulatory proposal for a regulatory determination; or if not available
 - ii. any draft decision that the AER has made in relation to the historical tax depreciation of the network service provider's TAB; or if not available
 - iii. any historical depreciation of the network service provider's TAB provided by the network service provider in an initial regulatory proposal for a regulatory determination; or if not available
 - iv. an estimate of the network service provider's actual TAB depreciation based on a TAB from the most recent applicable final decision PTRM updated for actual *capital expenditure* and CPI.

Taxable income adjustments

9.2.8 The *electricity distributor* must report the total taxable revenue and/or income for customer contributions and/or gifted assets.

9.2.9 The *electricity distributor* must report any permanent differences from disallowed interest expenditure – these are self-assessed. This is interest expenditure, that is non-deductible for tax purposes pursuant to the Income Tax Assessment Act 1997.

9.2.10 The *electricity distributor* must report any permanent differences from adjustments to prior year returns. This can occur when:

- a) a prior year's income tax assessments for the network service provider are amended following dispute with the Australian Tax Office or a change in legislation (such as court judgement);
- b) the revenues or expenditure relating to the amendment is within the regulatory ring-fence; and
- c) the adjustment resulting from the amendment is permanent in nature.

Interest expense (Debt and equity)

- 9.2.11 The *electricity distributor* must report the interest-bearing liabilities held by the *electricity distributor* at the beginning of the *reporting period* and used to fund the operation of, and investment into, its core regulated services;
- 9.2.12 The *electricity distributor* must report the total interest expense incurred during the *reporting period*. The *electricity distributor* must calculate its actual interest expenditure arising from interest bearing liabilities used to fund the operation of, and investment into its core regulated services.
- 9.2.13 The *electricity distributor* must report the interest expense paid to a *related party* of the *electricity distributor* during the *reporting period*.

Disaggregated Revenue

- 9.2.14 The *electricity distributor* must report revenues against the categories prescribed in the *data workbooks*.
- 9.2.15 The *electricity distributor* must report revenues by chargeable quantity and by customer class. The reported revenues by chargeable quantity must equal the total of revenues by customer class. The *electricity distributor* must also report separately revenues received or deducted as a result of incentive schemes.
- 9.2.16 The *electricity distributor* must report '0' values against categories that have no effect on the revenues of the *electricity distributor*. For instance, if the *electricity distributor* does not use a shoulder period for Energy Delivery charges then the amount of revenue reported must be '0'.
- 9.2.17 The reported revenues must reconcile with and be in accordance with the requirements of revenues reported in the Income statement.

Revenue grouping by chargeable quantity

- 9.2.18 The *electricity distributor* must report revenues against the chargeable quantity that most closely reflects the basis upon which the revenue was charged by the *electricity distributor* to customers.
- 9.2.19 Where the *electricity distributor* cannot report revenue against a prescribed category it must report that revenue against 'Revenue from other Sources' (EB RIN reference: DREV0113).

Revenue grouping by customer type or class

- 9.2.20 The *electricity distributor* must report revenues against the customer types that most closely reflect the customers from which the *electricity distributor* received its revenue.

9.2.21 Where the *electricity distributor* cannot report revenue against the prescribed customer types it must report that revenue against ‘Revenue from other Customers’ (EB RIN reference: DREV0206).

Revenue rewards and penalties – Incentive schemes

9.2.22 The *electricity distributor* must report the penalties or rewards from incentive schemes. The *electricity distributor* must report any penalties or rewards from the schemes applied by previous jurisdictional regulators that are equivalent to the service target performance incentive scheme (STPIS) or efficiency benefit sharing scheme (EBSS) against ‘STPIS’ or ‘EBSS’ as appropriate.

9.2.23 Revenues reported must reflect the effect on revenues of incentive schemes in the year that the penalty or reward is applied (as opposed to when it was earned which depending on the scheme may be in earlier years). For instance, if the *electricity distributor* is rewarded extra revenues for performance under the STPIS in 2019 and gains these revenues in 2021 these revenues must be reported in the 2021 year only.

9.3 Alternative control

Income statement

Public lighting revenue by tariff

9.3.1 The data requirements are set out in *Data workbook 09 – Revenue and financial statements*, with additional context provided by the general instructions in this document. There are no additional instructions.

Revenue grouping by chargeable quantity

9.3.2 The *electricity distributor* must report revenues against the chargeable quantity that most closely reflects the basis upon which the revenue was charged by the *electricity distributor* to customers. Reported revenues are to be mutually exclusive, and should reconcile to total revenue reported in the income statement.

9.3.3 Where the *electricity distributor* cannot report revenue against a prescribed it must report that revenue against ‘Revenue from other Sources’ (EB RIN reference: DREV0113).

Revenue grouping by customer type or class

9.3.4 The *electricity distributor* must report revenues against the customer types that most closely reflect the customers from which the *electricity distributor* received its revenue.

9.3.5 Where the *electricity distributor* cannot report revenue against the prescribed customer types it must report that revenue against ‘other Customers’ (EB RIN reference: DREV0206).

Public lighting activities

9.3.6 The data requirements are set out in *Data workbook 09 – Revenue and financial statements*, with additional context provided by the general instructions in this document. There are no additional instructions.

9.4 Other services

Income statement

Overheads expenditure

Unregulated service revenue earned with shared assets

9.4.1 The data requirements are set out in *Data workbook 09 – Revenue and financial statements*, with additional context provided by the general instructions in this document. There are no additional instructions.

9.5 Provisions

9.5.1 The *electricity distributor* must report total provisions for Standard Control Services in accordance with the requirements of the Cost Allocation Approach and the Regulatory Accounting Statements that were in effect for the *reporting period*.

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

9.5.3 The *electricity distributor* must report provisions for the *reporting period* in accordance with the principles and policies of the Annual Reporting Requirements, and apply the following presentation standards:

- a) if the opening balance has a credit balance and represents a liability associated with the provision, it should be reported as a positive number
- b) if the opening balance has a debit balance and represents a 'negative' liability associated with the provision it should be reported as a negative number
- c) a movement in provisions that increases the liability should be reported as a positive number
- d) a movement in provisions that decreases the liability should be reported as a negative number.

10 Workbook – Prices

10.1 Connections and public lighting

Connections

- 10.1.1 The *electricity distributor* must report connection services data that reconciles to internal planning models used by the *electricity distributor*.
- 10.1.2 The *electricity distributor* is not required to disaggregate expenditure for connection services into standard or alternative control services.
- 10.1.3 The *electricity distributor* is not required to disaggregate expenditure for connection services into either *capital expenditure* or *operating expenditure*.
- 10.1.4 The *electricity distributor* must report expenditure data as a gross amount and must not subtract customer contributions from expenditure data.
- 10.1.5 The *electricity distributor* must report data only for non-contestable, regulated connection services, including such services performed by third parties on its behalf.

Public lighting activities

- 10.1.6 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 10 – Prices*. *There are no further instructions.*

11 Workbook – SCS Legacy meters

11.1 Opex

Opex category

11.1.1 Where expenditure in a category of expense is more than five per cent of the total *standard control services – legacy metering operating expenditure* the *electricity distributor* must identify the category and report the expenditure. The *electricity distributor* must report debt raising expenditure as a separate category regardless of the amount.

11.1.2 Expenditure reported by the *electricity distributor* must include any profit margins or management fees paid directly or indirectly to *related party* contractors in the *reporting period*.

Related party margins

11.1.3 *Related party* margin expenditure reported by the *electricity distributor* must comprise only profit margins or management fees paid directly or indirectly to a *related party* in the *reporting period*.

Maintenance, Labour / non-labour expenditure split, Overheads expenditure

11.1.4 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 11 – SCS Legacy meters*. *There are no further instructions*.

11.2 Asset base values

Indicative total regulatory asset base roll forward (within period) – SCS legacy meters

Indicative total tax asset base roll forward (within period) – SCS legacy meters

11.2.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 11 – SCS Legacy meters*. *There are no further instructions*.

11.3 Revenues

Income statement

11.3.1 Data requirements are identified by reference to table headings, row descriptors and column headings. They are represented as input cells - shaded green in the *data workbook 11 – SCS Legacy meters*. *There are no further instructions*.

Revenue grouping by customer type or class

11.3.2 The *electricity distributor* must report revenues against the customer types that most closely reflect the customers from which the *electricity distributor* received its revenue.

11.3.3 Where the *electricity distributor* cannot report revenue against the prescribed customer types it must report that revenue against 'Revenue from other Customers'.