

# Annual Information Order - Interconnectors

## Appendix A – Data workbook instructions

April 2024

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# 1 General instructions

## 1.1 Information 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 the response to the data requirement is not mandatory.
- 1.1.5 The *interconnector* 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 *interconnector* in the *reporting period*, it must report '0'.

## 1.2 Reporting framework

- 1.2.1 The *interconnector* must prepare and 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 The *interconnector* 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 interconnector*;
  - (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 *interconnector*.

## 1.3 Cost allocation

- 1.3.1 The *interconnector* must allocate all costs that relate to or are incurred in the provision of *prescribed transmission services* in the *audited statutory accounts* to the *interconnector* in accordance with section 1.3.3.
- 1.3.2 All costs allocated to the *interconnector* in the response to section 1.3.1 must be in turn be allocated in accordance with section 1.3.3 to:
- (a) a *prescribed transmission service*;
  - (b) a *negotiated service*; or
  - (c) an *unclassified or unregulated service*.
- 1.3.3 A cost allocated to the *interconnector* that is:
- (a) *directly attributable* to the *interconnector*, must be allocated to the *interconnector*;
  - (b) not *directly attributable* to the *interconnector* must be allocated to the *interconnector* 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 *interconnector* but not *directly attributable* to a *prescribed transmission service*, a *negotiated service* or an *unclassified or unregulated service*, must be allocated 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 *operating expenditure category* on a *directly attributable* basis or a causation basis using an appropriate allocator.

**Note:** See section 4.5 of the *Order*.

## 1.4 Customer and government contributions

- 1.4.1 The *interconnector* must not carry forward into the asset base *capital contributions* treated as revenues in *audited statutory accounts* and included in the value of assets in those accounts.
- 1.4.2 The *interconnector* must treat *capital contributions* in accordance with the method approved in the *interconnector's* current *revenue determination*.

## 1.5 Asset base

- 1.5.1 Asset revaluations or adjustments for impairment are not permitted unless agreed to or required by the *AER*.
- 1.5.2 The *interconnector* 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 *interconnector* must allocate *capital expenditure* to an *asset class* and not show it under a work in progress heading.

1.5.4 The *interconnector* must not include goodwill and any related impairments in the *financial information*.

## 1.6 Regulatory accounting principles and policies

1.6.1 The *regulatory accounting principles and policies* 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 *interconnector* must report *capital expenditure* and associated data (such as asset volumes) against the *reporting period* on an as-incurred basis.

## 2 Workbook 02 - Operational outputs

### 2.1 Connections (transmission)

#### Description of connections projects

2.1.1 The data requirements are set out in *Data workbook 02 – Operational outputs*, with additional context provided by the general instructions in this document. There are no additional instructions.

### 2.2 Asset replacement activities as commissioned

#### Asset replacement, failure, maintenance and inspection activities

2.2.1 The *interconnector* must report data on asset replacement, failure, inspection and maintenance on an as commissioned basis.

2.2.2 The *interconnector* must report data on asset replacement, failure, inspection and maintenance by the prescribed asset group.

2.2.3 Where the *interconnector* considers the prescribed asset group categories do not account for an asset on the *interconnector's* network, the *interconnector* must report the asset in the row “Other: by interconnector defined”.

2.2.4 For each asset category the *TNSP* must report:

- (a) For asset maintained – the number of maintenance activities in the reporting period
- (b) For assets inspected – the number of inspection activities in the reporting period.

### 2.3 Other outputs

#### Material projects

2.3.1 The *interconnector* must include only projects and expenditure related to augmentation of its network – defined with reference to the primary purpose of the project or expenditure. The interconnector must report augmentation work related to connection as a connection activity.

2.3.2 The *interconnector* must not include data for gifted assets.

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

## 3 Workbook 03 – Network metrics

### 3.1 Network assets – volume

3.1.1 The interconnector must report all asset volumes as at the end of the *reporting period*.

#### Installed assets – quantity currently in commission by year

3.1.2 The *interconnector* must report asset volumes by year commissioned by asset group, to match the asset groups used to report asset replacement activities in workbook 2 – operational outputs.

### 3.2 Length

#### Overhead network length of circuit at each voltage

#### Underground cable circuit length at each voltage

3.2.1 The network length of circuit is the circuit length (measured in kilometres) of lines in service. Lines in service is the total length of lines including interconnectors, backbones and spurs. A double circuit line counts as twice the length. Length must not include vertical components such as sag.

3.2.2 For ‘Other overhead voltages’ and ‘Other underground voltages’ the *interconnector* must report the aggregate circuit length for all voltages that comprise ‘Other’. The *interconnector* must identify the other voltages in its *basis of preparation*.

3.2.3 The *interconnector* must identify the voltage for each ‘other’ voltage level.

### 3.3 Capacity

#### Circuit capacity

#### *Estimated overhead network weighted average MVA capacity by voltage class*

#### *Estimated underground network weighted average MVA capacity by voltage class*

3.3.1 The *interconnector* must report, for each of the listed voltage classes, estimated typical or weighted average capacities under normal circumstances taking account of limits imposed by thermal or by voltage drop considerations as relevant.

3.3.2 Where circuits travel both overhead and underground and the capacity of the overhead and underground components is not available separately, the *interconnector* may split the known circuit capacity by the ratio of its overhead network to its underground network and report estimated values for the overhead capacity and underground capacity components.



## 4 Workbook 05 – Service performance

### 4.1 Market impact component

#### Market impact parameter – calendar year: Planned outages, Unplanned outages

4.1.1 The definitions are specified in the service target performance incentive scheme (STPIS) that applies to the *interconnector* in the calendar year immediately preceding the end of the *reporting period*. (For example, if the reporting period ends on 30 June 2025, the data required is for the calendar year 2024.)

4.1.2 The *interconnector* must report unrounded data.

#### Market impact component

4.1.3 The *interconnector* must report service performance outcomes for the market impact component of the service target performance incentive scheme (STPIS) that applies to the *interconnector* in the calendar year immediately preceding the *reporting period*.

### 4.2 Service component performance

4.2.1 The *interconnector* must report service performance outcomes for all parameters that apply to the *interconnector* in the calendar year immediately preceding the *reporting period*, as specified in a revenue determination made by the *AER*.

4.2.2 This data requirement adopts the definitions specified in the service target performance incentive scheme (STPIS) that applies to the *interconnector* in the calendar year immediately preceding the *reporting period*.

4.2.3 The *interconnector* must report unrounded data.

### 4.3 System losses

4.3.1 The *interconnector* must report system losses calculated as:

$$((\text{Electricity inflows} - \text{electricity outflows}) \times 100) / (\text{electricity inflows})$$

where:

**Electricity inflows** is the total electricity inflow into *interconnector's* network including from generation, other connected *TNSPs* at the connection point, and connected *DNSPs* as measured by revenue meters.

**Electricity outflows** is the total electricity outflow into the networks of connected distribution network service providers, other transmission networks and directly connected end-users as measured by revenue meters.

## 5 Workbook 06 – Operating expenditure

### 5.1 Audited statutory accounts

#### Income statement - expenditure

- 5.1.1 The *interconnector* must identify any expenditure category where the expense is more than five per cent of the total *operating expenditure* for regulated prescribed transmission services. The *interconnector* must identify debt raising cost as an expenditure category, regardless of the expenditure amount.
- 5.1.2 The reported sum of the individual operating expenditure categories must reconcile with the total operating expenditure included in the *Audited financial statements* of the *interconnector*.

#### Overheads expenditure

- 5.1.3 The *interconnector* must report overheads expenditure allocated to operating expenditure and disaggregated into service categories.

### 5.2 Regulatory accounts (PTS)

#### Income statement - expenditure

- 5.2.1 The *interconnector* must report operating expenditure against all operating expenditure categories reported for the Audited Statutory accounts.
- 5.2.2 The *interconnector* must explain the regulatory adjustments in the *basis of preparation*, including a reconciliation with the *Audited financial statements* of the *interconnector*.

#### Opex by purpose

- 5.2.3 The *interconnector* must report operating expenditure on a mutually exclusive and collectively exhaustive basis.

#### Vegetation management expenditure

- 5.2.4 The *interconnector* must report annual vegetation management expenditure across all categories and zones as the direct vegetation management expenditure for the *reporting period*.
- 5.2.5 The *interconnector* must report only expenditure on inspections where the *interconnector* inspects solely for the purpose of assessing vegetation. Where the expenditure involves assessing both the *interconnector's* assets and vegetation, the *interconnector* must allocate the expenditure to maintenance expenditure.

#### Maintenance expenditure

##### *Routine maintenance*

##### *Non-routine maintenance*

- 5.2.6 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*.

## Non-network expenditure

5.2.7 The *interconnector* must report non-network operating expenditure as a direct cost, irrespective of whether any expenditure is also classified to corporate overheads, network overheads or other *operating expenditure* categories. To the extent this results in multiple reporting of expenditures, identify this in the *basis of preparation*.

### *Information and communications technology*

5.2.8 Where the *NSP* can report recurrent expenditure disaggregated by category it must do so. The categories reported are to be mutually exclusive and combine to report total recurrent expenditure.

5.2.9 Where the *NSP* can report non-recurrent expenditures disaggregated by category it must do so. The categories reported are to be mutually exclusive and combine to report total non-recurrent expenditures.

5.2.10 The *NSP* should use categories consistent with the AER's 2019 ICT expenditure review.

5.2.11 If the *NSP* cannot report recurrent expenditures disaggregated by category, it must report total recurrent expenditure.

5.2.12 If the *NSP* cannot report non-recurrent expenditures disaggregated by category, it must report total non-recurrent expenditure.

## Overheads expenditure

5.2.13 The *interconnector* must report overheads expenditure allocated to operating expenditure and disaggregated into service categories and direct and indirect expenditure.

## 5.3 Large projects

### Large project expenditure

5.3.1 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 06 – Operating expenditure*. There are no further instructions.

## 6 Workbook 07 – Capital expenditure

### 6.1 Capex by purpose

6.1.1 Unless otherwise specified, *capital expenditure* must be reported on an “as-incurred” basis.

#### Capex by purpose

6.1.2 The capital expenditure for each *AER* defined purpose must be mutually exclusive and collectively exhaustive.

6.1.3 The *interconnector* must provide a reconciliation between the total capital expenditure to the capital expenditure recorded in the *interconnector’s Data workbook 08 – asset base – indicative roll forward*.

#### Replacement capex by asset category as commissioned

6.1.4 The *interconnector* must report asset replacement *capital expenditure* on an as commissioned basis.

6.1.5 The *interconnector* must report asset replacement *capital expenditure* by the prescribed asset classes.

6.1.6 Where the *interconnector* considers the prescribed asset classes do not account for an asset on the *interconnector’s* network, the *interconnector* must report the asset in the row “other”. The *interconnector* must describe the assets reported as “other” in the *basis of preparation*.

#### Non-network

6.1.7 The *interconnector* must report non-network capital expenditure as a *direct cost*, irrespective of whether any 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 *interconnector* must identify this in the *basis of preparation*.

6.1.8 In relation to the Non-network Other expenditure category, if the *interconnector* has incurred \$1 million or more (nominal) in capital expenditure over the last five reporting periods for a given type or class of assets (e.g. mobile cranes), the *interconnector* must report that item separately.

#### Large projects

6.1.9 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 07 – Capital expenditure. There are no further instructions.

### 6.2 Capex by asset class

#### Capex – as commissioned

#### Capex - as incurred

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

- 6.2.2 Where allocations are based on assumptions, the *interconnector* must explain the allocation method in the *basis of preparation*.
- 6.2.3 The *interconnector* must explain in its *basis of preparation* the basis upon which it has reported *movements in capitalised provisions*.
- 6.2.4 Reported provisions are those that have been included in the associated *capital expenditure*.
- 6.2.5 The *interconnector* must report *capital expenditure* funded by *capital contributions*. *Capital expenditure* for each asset class and must include the *capital contributions* as a positive value where relevant.

#### *Immediate expensing of capex*

- 6.2.6 The *interconnector* report *immediate expensing capital expenditure* against each *asset class* specified in its current determination as listed in the *AER's* final decision in its *post-tax revenue model*.
- 6.2.7 Where allocations are based on assumptions, the *interconnector* must report the allocation method in its *basis of preparation*.
- 6.2.8 The reported value of the *interconnector'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 would be included in the income tax returns lodged by the *interconnector*, whether Federal or NTER, for the *reporting period*. These reported values may be updated through a *RIO* resubmission to reflect updates to these values arising as the result of the *ATO's* decision-making process.

#### *Disposals by asset class*

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

## **6.3 Material projects**

- 6.3.1 The *interconnector* must not report augmentation data relating to connections in this worksheet.
- 6.3.2 The *interconnector* must not report information for gifted assets.

### **Project**

- 6.3.3 The *interconnector* must report material projects with a total cumulative expenditure over the life of the project of greater than or equal to \$5 million (nominal), including *augmentation* works on any *line* or *cable* in the *interconnector's* network.
- 6.3.4 The *interconnector* must report each project where *project close* occurred during the reporting period.
- 6.3.5 The *interconnector* must report a project identifier for the 'Project ID'. This may be the project name, location and/or code.
- 6.3.6 The *interconnector* must report all expenditures in real dollars, where the real dollar terms are set to the last day of the *reporting period* (for example, for the *reporting period* 1 July 2023 to 30 June 2024, the expenditure is reported in \$*real*, 30 June 2024).

6.3.7 The *interconnector* must explain the conversion factors used to derive the real dollar expenditures in its *basis of preparation*.

## 7 Workbook 08 – Asset base values

### 7.1 Regulatory accounts (PTS)

*Indicative total regulatory asset base roll forward (within period)*

*Indicative total tax asset base roll forward (within period)*

7.1.1 The *interconnector* must report the required data in accordance with the AER's Roll Forward Model, and the definitions in *Data workbook 08 - Asset base values*.

7.1.2 The *interconnector* must report the opening value in accordance with the following instructions:

7.1.2.1 In the first year of a regulatory control period the Opening asset base value must equal the opening asset base value used by the AER to model revenue requirements in its final determination for the regulatory period (using the Post Tax revenue Model).

7.1.2.2 In remaining years of a regulatory control period the opening asset base value should equal the closing value of the prior year.

7.1.3 The *interconnector* must report the inflation addition consistent with the inflation requirement as per the annual revenue adjustment process set out in the final determination.

7.1.4 The *interconnector* must report the forecast straight-line depreciation based on the forecast real straight-line depreciation determined in the annual RoD updated PTRM, but converted to nominal terms.

7.1.5 The *interconnector* must report the gross capex and disposals consistent with expenditures reported in the income statements for prescribed transmission services - Regulatory Accounts

7.1.6 The *interconnector* must report the capex timing adjustment consistent with the 'half year WACC adjustment' described in the RFM, using the WACC value determined in the latest Return on debt annual update PTRM published by the AER.

## 8 Workbook 09 – Revenue and financial statements

### 8.1 Audited statutory accounts

#### Income statement

- 8.1.1 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.
- 8.1.2 The *interconnector* must disaggregate Other Revenue where the revenue represents greater than 5 percent of the total revenue reported for Prescribed transmission services.
- 8.1.3 The *interconnector* must disaggregate Other expenditure where the expenditure is greater than 5 per cent of the total expenditure reported for Prescribed transmission services.

### 8.2 Regulatory accounts (PTS)

#### Income statement

- 8.2.1 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.
- 8.2.2 The *interconnector* must disaggregate Other Revenue using the same categories as reported under Audited statutory accounts.
- 8.2.3 The *interconnector* must disaggregate Other expenditure using the same categories as reported under Audited statutory accounts.

#### Disaggregated revenue

##### *Revenue rewards and penalties – Incentive schemes*

- 8.2.4 The *interconnector* must report the penalties or rewards of incentive schemes in this table. The *interconnector* must report the 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 the line items for those schemes.
- 8.2.5 Reported revenues 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 *interconnector* 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.

### 8.3 Provisions

- 8.3.1 The *interconnector* must report data on total provisions in accordance with the requirements of the Cost Allocation Approach and the Regulatory Accounting Statements that were in effect for the *reporting period*.
- 8.3.2 The *interconnector* must report data for each of its individual provisions. A provision is an account that records a specific present liability of an entity to the *interconnector*.



Examples of provision accounts include employee entitlements, doubtful debts and uninsured losses.

8.3.3 The *interconnector* must report provisions in accordance with the principles and policies applying in the *reporting period*, 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.

## 8.4 Other financial information

### Revenue requirements

#### *Adjusted allowed revenue*

8.4.1 The *interconnector* must report the maximum allowed revenue and all adjustments that modify its revenue requirements for the *reporting period*. These amounts will match the information used to set prices in the *reporting period*.

#### *Revenue from prescribed services*

8.4.2 The *interconnector* must report how its revenue requirements were expected to be recovered by service classification. The revenue from prescribed services must be equal to the adjusted allowed revenue.

### Revenue recoveries

8.4.3 The *interconnector* must report the revenue it has received by service classification for the reporting year. 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 09 – revenue and financial information*. *There are no further instructions.*

### Revenue unders / overs

8.4.4 The *interconnector* must report the opening balance and transactions relating to revenue over and under recoveries. The *interconnector* may provide additional disclosures if required to explain the changes in the revenue over and under balance in each reporting period. 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 09 – revenue and financial information*. *There are no further instructions.*

### Revenue reconciliation (t-2)

8.4.5 The *interconnector* must report information reconciling its allowed revenues to its out-turn revenue recoveries in the *reporting period* ending two years (t-2) prior to the current *reporting period*. For example, if the *reporting period* is for the year ending 30

June 2025, the *interconnector* must reconcile its revenue allowance and recoveries for the year ending 30 June 2023.

8.4.6 The *interconnector* must identify the dollar terms used to reconcile its revenue allowance and recoveries for the reporting period (t-2)

8.4.7 The *interconnector* must explain the conversion factors used to derive the dollar terms in its *basis of preparation*.

8.4.8 The *interconnector* may provide additional disclosures to support its revenue reconciliation(t-2). Additional disclosures must be included in the scope of the audit or review engagement for the information in *data workbook 09- revenue and financial information*.

#### **Related party transactions**

8.4.9 The *interconnector* must report information relating to any material related party transactions attributed to, or allocated between, categories of transmission services provided by the *interconnector*.

#### **Price reduction / recovery**

8.4.10 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 09 – revenue and financial information*. *There are no further instructions*.