

Part 10 financial reporting template handbook and Basis of preparation template

Draft

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Contents

Shortened forms	iv
1 Template Handbook	1
1.1 Introduction.....	1
1.2 Basis of Preparation template	1
1.3 Part 10 financial reporting template	5
1.4 Disclaimer.....	8
2 Basis of Preparation template	10

Shortened forms

Term	Definition
AER	Australian Energy Regulator
DBVM	Depreciated Book Value Method
Guidelines	Pipeline Information Disclosure Guidelines
NGR	National Gas Rules
RCM	Recovered Capital Method, also known as Recovered Capital Valuation
Service provider	Gas pipeline service provider
Users	Gas pipeline users

1 Template Handbook

1.1 Introduction

Under Part 10 of the National Gas Rules (NGR), **service providers** are obligated to publish specific information, such as financial data and historical demand information. The purpose of this handbook is to provide guidance on using **Basis of Preparation** and **Part 10 financial reporting template**, to ensure compliance with the NGR.

This handbook outlines the basic requirements for Basis of Preparation and specific processes for meeting these requirements using the **Basis of Preparation template**. The handbook aims to streamline operations and ensure consistency between the **Basis of Preparation template** and the **Part 10 financial reporting template** with clear instructions and a standardised approach.

The first part of this document, prepared by the AER, incorporates a comprehensive handbook for both templates, offering guidance on how to populate the required information and understand the specifications of the templates. Further to the handbook, the **Basis of Preparation template** sets out disclosure requirements that **service providers** are required to provide explanatory details regarding sources, assumptions, methodologies, and other related aspects that adhere to the **Part 10 financial reporting template**.

1.2 Basis of Preparation template

Service providers must publish a Basis of Preparation document, which should follow a logical structure and align with the information in the **Part 10 financial reporting template**. The purpose of the Basis of Preparation is to help **users** understand and assess the assumptions, formulas and procedures underpinning the prescribed transparency information published by **service providers**.

Service providers are required to demonstrate the following information with respect to the **Part 10 financial reporting template** in the **Basis of Preparation template**:

- Explanation of sources from which the service provider obtained the information provided.
- Methodology applied to provide the required information and any assumptions made.
- Where **service providers** have had to provide estimates.
- The rationale for not being able to provide actual information and the steps taken to try and obtain actual information.
- In absence of actual information, the basis (approach, assumptions, justification) for the estimates provided.
- Explanation if accounting policies adopted by **service providers** have materially changed during any regulatory year including the nature and impact of the change.

A list of the information that needs to be included for each worksheet is shown in table 1.1. Please note that there might be some information that could be applied to multiple worksheets. The relevant information that pertains to multiple worksheets can be added in preferred and appropriate areas to avoid repetitive reporting across the Basis of Preparation. For further detailed requirements, please refer to relevant passages in these **Guidelines**.

Table 1.1 Information to be included in Basis of Preparation

Worksheet	Information to be included in Basis of Preparation
1. Pipeline information	Provide details of each of “other” pipeline service.
2. Revenue and expenses	Related party transactions where a pipeline transacts with a related party are required to be separately reported.
2.1 P&L by component	<ul style="list-style-type: none"> • The reason for allocation to a particular revenue category. • How the direct costs have been identified, and how they are recorded and tracked in the financial management information systems.
2.2 Allocation to pipeline	<p>The allocation methodology and the reason for the allocation:</p> <ul style="list-style-type: none"> • The nature and details of the allocator or allocators used to allocate each cost and revenue item. • The reason for selecting the allocator or allocators for each cost and revenue item including why the allocator or allocators used are the most appropriate available. • The numeric quantity or percentage of the allocator or allocators applied to each cost and revenue item, including an explanation of how the numeric quantity or percentage has been calculated and the source of the data for determining this numeric quantity or percentage. • If more than one allocation methodology is used for each pipeline, the reasons for this for each pipeline are required.
2.4 Indirect revenue	<p>For revenue/expenses that is indirect or relates to more than one pipeline and for all shared costs:</p> <ul style="list-style-type: none"> • The nature of the allocator, or allocators, to be used for allocating each item, the reasons for selecting the allocator, or allocators, for each item. • An explanation of why the allocator or allocators used is the most appropriate available allocator, or set of allocators, for the items. • The numeric quantity or percentage of the allocator to be applied for each item, including an explanation of how the numeric quantity or percentage has been calculated, including where the data for determining this numeric quantity or percentage have been sourced. • If more than one allocation methodology is used for each pipeline, the reasons for this for each pipeline are required.
2.5 Shared expenses	
3. Asset value – DBVM	<ul style="list-style-type: none"> • A schedule of asset values adjusted for indexation. • A schedule that sets out any revaluations to pipeline assets – note that these revaluations cannot be included in the Statement of Pipeline Assets. • The revalued value and the reason for revaluation, where assets have been revalued upwards for reporting outside the scope of the Guideline. • Any other notes that the service provider wishes to provide. • For assets that are shared assets the service provider must disclose in the Basis of Preparation: <ul style="list-style-type: none"> ○ the nature of the allocator, or allocators, to be used, the reasons for selecting the allocator, or allocators for each asset or liability. ○ an explanation of why the allocator or allocators used is the most appropriate available allocator, or set of allocators, for the asset or liability; and ○ the numeric quantity or percentage of the allocator to be applied for each asset or liability including an explanation of how the numeric quantity or percentage has been calculated, including where the data for determining this numeric quantity or percentage has been sourced.

Worksheet	Information to be included in Basis of Preparation
3.1 Asset useful life	<p>The date of acquisition must be reported where acquisition cost is used.</p> <p>An explanation for the use of an alternative asset life if a different asset life is considered appropriate rather than prescribed pipeline asset lives in the Guideline Appendix B.</p>
3.2 Asset impairment	<p>Where assets are impaired, the reasons for impairment should be disclosed.</p> <p>Where impairments are reversed, the reasons for reversal should be disclosed.</p> <p>The reasons for reversal must be in accordance with the AASB.</p>
3.3 Depreciation amortisation	<ul style="list-style-type: none"> • Where assets are revalued by the service provider outside the scope of these guidelines, these revaluations can be disclosed. • The useful life of the asset and the reason for choosing this useful life is required to be disclosed.
3.4 Shared supporting assets	<ul style="list-style-type: none"> • The allocation and an explanation for the use of this basis. • The allocation of shared supporting assets must, as far as practicable, be made in accordance with the allocation principles set out in Section 3.3 of these Guidelines. Where it does not, a service provider must explain these differences
4. Asset value – RCM	<ul style="list-style-type: none"> • Service providers must demonstrate how they arrived at certain values concerning the return on capital, including providing all relevant models, parameters, calculations, and allocation methods in their Basis of Preparation. • The source of information used in the calculation of the value of the capital base should be documented in the Basis of Preparation. • If having taken all reasonable steps to obtain the historic information, service providers are unable to locate the historical information, they may estimate the relevant information and service providers must document: <ul style="list-style-type: none"> ○ the steps taken to locate the historical information; and ○ how the estimate was arrived at including any methods, principles, inputs and assumptions that have been used to develop the estimate. • The following process must be followed and documented: <ul style="list-style-type: none"> ○ where source documents are available, they have been considered. ○ if source documents are not used, the reasons why. ○ if source documents are unavailable, the process undertaken to attempt to locate them. ○ where estimates are used, the estimates applied and the rationale for determining a particular estimate. ○ the methodology applied to obtain the amount used in the Part 10 financial reporting template, consistent with Section 4 of these Guidelines. • Service providers must provide details about any included decommissioning costs (i.e., negative residual value) they propose to include in the asset cost base, including: <ul style="list-style-type: none"> ○ the present value of the decommissioning costs included in the capital base for each applicable asset. ○ the methodology used to estimate decommissioning costs, including providing all relevant models, parameters, calculations and allocation methods.

Worksheet	Information to be included in Basis of Preparation
	<ul style="list-style-type: none"> ○ rationale for estimates about decommissioning timing and scope of decommissioning works that the service provider expects it will be required to undertake. ● If alternative asset valuation method is adopted, service providers must provide details including: <ul style="list-style-type: none"> ○ the methodology, including providing all relevant models, parameters, calculations, and allocation methods used in the valuation, being sufficient for the AER to replicate. ○ the source and basis for assumptions and inputs used in the calculation. ○ where available, relevant historical examples of where the alternative methodology has been relied upon (for example, by a relevant regulator) ○ an explanation why the alternative asset valuation method is consistent with the Asset Valuation Objective and the best estimate in the circumstances. ● Service providers must qualitatively explain the difference in the total asset value using the depreciated book value method and the recovered capital method, or any alternative asset valuation method that the service provider publishes. ● Service providers must quantitatively explain any difference in the following values using the depreciated book value method and the recovered capital method, or any other asset valuation method that the service provider provides, for each of pipeline assets and shared supporting assets allocated: <ul style="list-style-type: none"> ○ initial construction costs unless the service provider acquired the pipeline. ○ Additions ○ capitalised maintenance or improvements ○ disposals
4.1 Pipelines capex	Please provide any information if necessary, regarding the details of expenditure items.
5. Historical demand	<ul style="list-style-type: none"> ● Service providers are required to describe the methodology used to collect and aggregate the historical demand data, including how volumes were metered or estimated and any adjustments to the raw data. ● In the case that daily average utilised capacity by pipeline service is not known, service providers must allocate total daily average utilised capacity to each pipeline service, having regard to any relevant allocation principles and estimation principles in Section 3.4 of these Guidelines.
6. Price template	<ul style="list-style-type: none"> ● The asset allocation methodology for pipeline services. ● AER provides specific indexes for pricing benchmark calculations, including average regulatory return on debt, average regulatory rate of return, gearing, statutory tax rate, and Gamma. In the case that different indexes are utilized, a detailed explanation will be provided in the Basis of Preparation.

Basis of Preparation template is designed in table format, while the worksheet and table numbers are subject to change. To ensure clarity and transparency, please include explanatory information in the **Basis of Preparation template** and add rows if there exist multiple items for one table. Additionally, please manipulate a Basis of Preparation ID (BoP ID) for each BoP item, concatenating table id, abbreviation of table name (uppercase), an underscore and cell number (uppercase). Note that these IDs are also referred in the **Part 10 financial reporting template**. An example would be as below:

1. Pipeline information						
Service providers are required to report the details of the pipeline, pipeline services provided and whether these services are provided to related parties and non-related parties.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
1.1	Pipeline details	1.1PD_C9	Pipeline location	Actual		
		1.1PD_C12	Service type	Actual		
Assumptions			Methodology		Additional Comments	
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
1.2	Pipeline services provided	1.2PSP_B19	Transportation services	Estimated		
Assumptions			Methodology		Additional Comments	

1.3 Part 10 financial reporting template

The **Guidelines** specify that **service providers** are required to prepare and publish the financial information on their website. A pricing template tool has been incorporated into the **Part 10 financial reporting template**, which enables **users** and prospective **users** to transform the financial and historical demand information published by **service providers** into one or more cost-based pricing benchmarks. A reporting template accompanies these **Guidelines** to ensure consistency of data collection and information reporting. Unless specified in these **Guidelines**, AASB must be applied across the **Part 10 financial reporting template**. Requirements in these **Guidelines** are explained in table 1.2.

Table 1.2 Summary of financial reporting template

Worksheet	Instruction
Summary	This worksheet displays a summary of the financial information and pricing template. No input required.
1. Pipeline information	This worksheet encompasses the details of the pipeline, including information on the pipeline services offered and whether these services are provided to related parties or non-related parties. Input pipeline details in table 1.2 (within worksheet 1), indicating "Yes" or "No" for related parties and non-related parties, and specify any additional applicable services in the table. For pipeline capacity (cell C13), please enter nameplate rating for transmission service, and maximum daily capacity of the pipeline under normal conditions for distribution service.
2. Revenue and expenses	This worksheet includes the summary of revenue and expenses by service type. No mandatory input required.
2.1 P&L by component	This worksheet is to categorise revenue and costs in accordance with the following categories, as provided in the Part 10 financial reporting template .
2.2 Allocation to pipeline	This worksheet contains allocation information for pipeline services, linked to the P&L statement in worksheet 2.1.

Worksheet	Instruction
	<p>Please input the percentage allocations for each pipeline service component in column D and H, and the corresponding allocated amounts will be automatically calculated.</p> <p>Kindly note that the allocation methodology must be explained in the Basis of Preparation.</p>
2.3 Revenue contributions	This worksheet contains a comprehensive list of capital contributions received from both government and customer sources.
2.4 Indirect revenue	This worksheet presents a list of indirect revenue allocated to the pipeline. Allocation methodology must be explained in the Basis of Preparation.
2.5 Shared expenses	<p>In this worksheet, it is essential to allocate a fair proportion of shared costs to the pipeline. Each category of shared costs that is greater than 5% of the total shared costs allocated must be separately disclosed.</p> <p>Allocation methodology must be explained in the Basis of Preparation.</p>
3. Asset value – DBVM	<ul style="list-style-type: none"> • This worksheet provides an overview of pipeline asset construction costs, additions, improvements and the carrying costs of all pipeline assets and shared supporting asset. • Service providers must publish asset values in the Statement of Pipeline Assets: <ul style="list-style-type: none"> ○ for scheme pipelines: in accordance with Part 9 of the NGR ○ for non-scheme pipelines: using the depreciated book value method. • Please refer to Section 3.4 of these Guidelines for more detailed instructions.
3.1 Asset useful life	<p>Asset lives by asset class are set out in Appendix B of these Guidelines. If a different asset life is considered appropriate, please provide an explanation for using the alternative asset life in the Basis of Preparation.</p> <p>We understand that there might be multiple commission dates for each type of asset. Providing a date range in column D would be sufficient for the purpose of Part 10 information disclosure.</p>
3.2 Asset impairment	Where pipeline assets are impaired, the reasons for impairment must be disclosed in this worksheet. Further details can be provided in the Basis of Preparation. Reasons must be provided where impairments are reversed in the same manner. The reasons for reversal must be in accordance with the AASB.
3.3 Depreciation amortisation	If accelerated depreciation method applied, please modify the cost adjustment rates accordingly in column M, and the following calculation would be automatically adjusted. Please also include a corresponding explanation in the Basis of Preparation.
3.4 Shared supporting assets	<p>Shared supporting assets allocated includes shared property, plant and equipment, shared leased assets, inventories, deferred tax assets and other assets.</p> <p>Shared supporting assets must be apportioned between the pipeline and other operations of the service provider. Service providers must explain the basis for this allocation in the Basis of Preparation.</p>
4. Asset value – RCM	<p>Service providers are not required to publish recovered capital values for scheme pipelines.</p> <p>Decommissioning costs is allowed in row 13 and 22 comparing to the previous financial reporting template.</p> <p>Please refer to Section 3.5 of these Guidelines for more detailed instructions.</p>
4.1 Pipelines capex	<p>This worksheet incorporates specific details regarding capital expenditures and expansions/extensions.</p> <p>Please includes capital expenditure greater than 5% of construction cost as well as historical expansions/extensions information in table 4.1.1.</p> <p>As for table 4.1.2, please provide comprehensive information for all planned expansions/extensions that are advanced to “Final Investment Decision” stage.</p>

Worksheet	Instruction																				
5. Historical demand	<p>This worksheet contains historical demand information, providing data on the contracted capacity and actual usage for each financial year.</p> <p>In table 5.1, service providers may provide a publicly available link on its website to the part of the Gas Bulletin Board where the information is published.</p> <p>In table 5.2, the metric unit may vary depending on the service types. Please follow the instructions below.</p> <table border="1"> <thead> <tr> <th>Service</th> <th>Benchmark Metric</th> </tr> </thead> <tbody> <tr> <td>Firm transportation</td> <td>\$/GJ/day of Pipeline MDQ</td> </tr> <tr> <td>Interruptible or as available transportation</td> <td>\$/GJ/day of Pipeline MDQ or possibly GJ volumes transported</td> </tr> <tr> <td>Firm compression</td> <td>\$/GJ/day of MDQ</td> </tr> <tr> <td>Interruptible or as available compression</td> <td>\$/GJ/day of MDQ or possibly GJ volumes compressed</td> </tr> <tr> <td>Park</td> <td>\$/GJ/day of MDQ</td> </tr> <tr> <td>Loan</td> <td>\$/GJ/day of MDQ</td> </tr> <tr> <td>Capacity trading</td> <td>\$/GJ of MDQ traded</td> </tr> <tr> <td>In pipe trading</td> <td>\$/GJ traded</td> </tr> <tr> <td>Other</td> <td></td> </tr> </tbody> </table> <p>Daily demand information (Table 5.3) is required to be published on a daily basis. Lunar year would be automatically adjusted.</p>	Service	Benchmark Metric	Firm transportation	\$/GJ/day of Pipeline MDQ	Interruptible or as available transportation	\$/GJ/day of Pipeline MDQ or possibly GJ volumes transported	Firm compression	\$/GJ/day of MDQ	Interruptible or as available compression	\$/GJ/day of MDQ or possibly GJ volumes compressed	Park	\$/GJ/day of MDQ	Loan	\$/GJ/day of MDQ	Capacity trading	\$/GJ of MDQ traded	In pipe trading	\$/GJ traded	Other	
Service	Benchmark Metric																				
Firm transportation	\$/GJ/day of Pipeline MDQ																				
Interruptible or as available transportation	\$/GJ/day of Pipeline MDQ or possibly GJ volumes transported																				
Firm compression	\$/GJ/day of MDQ																				
Interruptible or as available compression	\$/GJ/day of MDQ or possibly GJ volumes compressed																				
Park	\$/GJ/day of MDQ																				
Loan	\$/GJ/day of MDQ																				
Capacity trading	\$/GJ of MDQ traded																				
In pipe trading	\$/GJ traded																				
Other																					
6. Price template	<p>This worksheet includes the calculation of price benchmarks at a service basis. The final outputs are presented in the Summary tab.</p> <p>In this worksheet, please input the asset allocation percentages for each service type based on the indexes set out by AER. The rest of the worksheet will be automatically calculated. Note that the metric unit will vary depending on the service types.</p> <p>If alternative indexes are used, please specify the rationale and methodology of adopting alternative indexes in the Basis of Preparation.</p>																				

1.3.1 Template instructions

There exists a defined colour code for the **Part 10 financial reporting template**, which is specified in the cover page of the template and exists to help to guide service providers on which cells to populate. The colour code is as follows:

AER instructions/headings	Input cells	Not applicable/No inputs required
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1.3.2 Potential rounding errors observed

Please note that in certain worksheets, the total may not precisely reflect the sum of the displayed numbers from prior data. This discrepancy is attributed to the limited decimal places shown in the template fields and the way Excel handles calculations. However, the difference between the total and the actual sum would be at most 1, and the overall sum will be accurately represented in the total.

1.3.3 Pricing template methodology

The pricing template calculates the cost-based price for each pipeline services. The methodology of the calculation is based on the Brattle Group's 2019 review of information under Part 23 of the NGR.¹ Please refer to the report for further details. The logics would be illustrated as follows:

¹ Brattle Group, [Financial Information Disclosed by Gas Pipelines in Australia under Part 23 of the National Gas Rules](#).

- *Total costs = Fixed operating costs + Investment costs including tax, where Investment costs including tax = rate of capital + return on capital (including tax)*
- For each component, there exist multiple ways and logics to calculate it. The high and low ranges are determined by deriving the maximum and minimum values from different calculation options for each component.
- The details regarding each component are explained in table 1.3:

Table 1.3 Details of each pricing template component

Components	Options of components	Justifications
Fixed operating costs	Total costs for the reporting period excluding depreciation Direct costs for the reporting period excluding depreciation	<ul style="list-style-type: none"> • Depreciation is not considered as a component of fixed operating costs. • The magnitude of shared expenses reported by a pipeline depends on the allocation methods used by the service provider, which would then result in the variation of pricing benchmarks. Therefore, the benchmarks are calculated in two magnitudes.
Rate of capital	DBVM: Total asset depreciation DBVM: Direct asset depreciation RCM: Asset depreciation	<ul style="list-style-type: none"> • Remaining asset lives were estimated by Depreciable asset value/Estimated one-year depreciation (Table 28 in Brattle report). • Under DBVM, like above, shared asset values vary across service providers due to different allocation methodologies. • Under DBVM, “other non-depreciable assets” excluded since at least for some pipelines, this item includes goodwill. It reflects market value and not applicable in cost-based benchmarks. • DBVM & RCM asset values are used.
Return on capital (including tax)	Based on pipeline's inferred rate of return in worksheet 4. Recovered Capital Based on the rate of return adopted by regulators in recent decisions for covered pipelines	<ul style="list-style-type: none"> • In Brattle reports, the asset value adopted here was originally from RCM, while in the template it's changed it to DBVM's asset value due to economic team's suggestion. • The calculations were mostly around tax adjustments and estimations.

1.4 Disclaimer

The information contained in this document is provided for general informational purposes only and is subject to change. While we make every effort to ensure the accuracy and timeliness of the information presented herein, we cannot guarantee that the content will be error-free or up to date at all times.

This document may be updated, revised, or modified periodically to reflect new developments, advancements, or changes in circumstances. As a result, the information presented in this document might become outdated, inaccurate, or incomplete over time.

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We reserve the right to make alterations or corrections to this document without prior notice. It is the responsibility of users to review this document periodically to ensure they are aware of any changes.

2 Basis of Preparation template

[Please provide the detailed explanations regarding **Part 10 financial reporting template** in the corresponding row of the table, offering comprehensive insights into the purpose, methodology, and key components.]

1. Pipeline information						
Service providers are required to report the details of the pipeline, pipeline services provided and whether these services are provided to related parties and non-related parties.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
1.1	Pipeline details					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
1.2	Pipeline services provided					
Assumptions			Methodology			Additional Comments

2. Revenue and expenses						
An overview of the revenue generated from pipeline operations and the costs associated with the pipeline, published by pipeline services.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.1	Statement of pipeline revenue and expenses by service					
Assumptions			Methodology			Additional Comments

2.1 P&L by component						
An overview of the revenue generated from pipeline operations and the costs associated with the pipeline, published by P&L components.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.1.1	Statement of pipeline revenue and expenses by component					
Assumptions			Methodology			Additional Comments

2.2 Allocation to pipeline						
A breakdown of revenue and expenses by each pipeline services.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.2.1	Revenue by service					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.2.2	Expenses by service					
Assumptions			Methodology			Additional Comments

2.3 Revenue contributions						
A list of capital contributions received (including both customer and government contributions).						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.3.1	Customer contributions received					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.3.2	Government contributions received					
Assumptions			Methodology			Additional Comments

2.4 Indirect revenue						
A list of the indirect revenue allocated to the pipeline.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.4.1	Indirect revenue allocation					
Assumptions			Methodology			Additional Comments

2.5 Shared expenses						
Service providers are required to allocate a fair proportion of shared costs such as corporate overheads to each pipeline.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
2.5.1	Shared expense allocation					
Assumptions			Methodology			Additional Comments

3. Asset value – DBVM						
An overview of the assets utilised in the pipeline operations.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
3.1	Pipeline assets					
Assumptions			Methodology			Additional Comments

3.1 Asset useful life						
The asset useful life schedule, which provides the basis for calculating depreciation for different classes of assets and the reason for choosing this basis.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
3.1.1	Asset useful life					
Assumptions			Methodology			Additional Comments

3.2 Asset impairment						
A schedule of impairments made to pipeline assets and impairment reversals.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
3.2.1	Asset impaired					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
3.2.2	Asset impairment reversals					
Assumptions			Methodology			Additional Comments

3.3 Depreciation amortisation						
A depreciation schedule to show the depreciation calculation for pipeline assets,						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
3.3.1	Pipeline assets at cost					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
3.3.2	Shared assets at cost					
Assumptions			Methodology			Additional Comments

3.4 Shared supporting assets						
Provides the basis for allocating shared assets to the pipeline.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
3.4.1	Shared supporting asset allocation					
Assumptions			Methodology			Additional Comments

4. Asset value – RCM						
The asset valuation statement arising from the application of the Recovered Capital Method.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
4.1	Recovered capital method – pipeline assets					
Assumptions			Methodology			Additional Comments

4.1 Pipelines capex						
Capital expenditure greater than 5% of construction cost, historical expansions/extensions and any planned expansions/extensions that have advanced to “Final Investment Decision” stage.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
4.1.1	Capital expenditure greater than 5% of construction cost & Historical expansions/extensions					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
4.1.2	Planned expansions of capacity					
Assumptions			Methodology			Additional Comments

5. Historical demand						
Information on the amount of capacity that was contracted in each financial year and the amount of capacity that was actually used in each financial year.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
5.1	Historical demand information					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
5.2	Average demand by pipeline service					
Assumptions			Methodology			Additional Comments
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
5.3	Daily demand					
Assumptions			Methodology			Additional Comments

6. Pricing template						
Provide a process or mechanism by which users and prospective users can transform the financial and historical demand information published by service providers into one or more cost-based pricing benchmarks.						
Table ID	Table Name	BoP ID	Item Name	Estimated/Actual	Why Estimated	Source
6.1	Inputs					
Assumptions			Methodology			Additional Comments