

Decision No. [XXX]

Draft Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012

Draft Electricity Distribution Services Information Disclosure Determination under Part 4 of the Commerce Act 1986.

The Commerce Commission: Dr M Berry

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Summary of the determination: Under Part 4 of the Commerce Act 1986, the Commerce Commission has determined information disclosure requirements that apply to electricity distribution businesses.

This determination is currently in draft form and is intended for consultation purposes only. Following submissions on this draft determination, a final determination will be made. This is expected to occur by the end of May 2012.

Date of Decision: [xx xxxxxxx 2012]

COMMERCE ACT (ELECTRICITY DISTRIBUTION SERVICES INFORMATION DISCLOSURE) DETERMINATION 2012

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Under Part 4 of the Commerce Act 1986, the Commerce Commission makes the following determination:

PART 1 GENERAL PROVISIONS

1.1 TITLE

1. This determination is the Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012.

1.2 COMMENCEMENT DATE

1. This determination comes into force on [].

1.3 APPLICATION

1. This determination applies to **electricity distribution businesses** as suppliers of regulated goods and services under Part 4 of the **Act**.

1.4 INTERPRETATION

- 1. In this determination, unless the context otherwise requires—
 - 1.1 Terms in bold type have the meaning given to those terms in this section 1.4;
 - terms used in this determination that are defined in the **Act** but not in this determination, have the same meanings as in the **Act**;
 - 1.3 terms used in this determination that are defined in the IM determinations but not in this determination have the same meanings as in the IM determinations;
 - 1.4 a word which denotes the singular also denotes the plural and vice versa;
 - an obligation to do something is deemed to include an obligation to cause that thing to be done;
 - 1.6 financial items must be measured and disclosed in accordance with **GAAP** unless otherwise required in this Determination;
 - 1.7 non-financial items must be measured and disclosed in accordance with standard industry practice unless otherwise required in this Determination.
- 2. If there is any inconsistency between the main body of this determination (this includes the appendices) and any schedule to this determination, the main body of this determination prevails.

3. In this determination, including in the schedules, the words or phrases in bold type bear the following meanings:

% Variance	means:

$$q = \frac{a-b}{b} \times 100$$

where:

a = actual expenditure

b = forecast expenditure

25th percentile estimate means the 25th percentile estimate for the

range of the mid-point post tax WACC or mid-

point vanilla WACC determined by the

Commission in accordance with clause 2.4.7 of

the IM determination

75th percentile estimate means the 75th percentile estimate for the

range of the mid-point post tax WACC or mid-

point vanilla WACC determined by the

Commission in accordance with clause 2.4.7 of

the IM determination

2008 requirements means the Electricity Distribution (Information

Disclosure) Requirements 2008 issued 31

October 2008

2009 disclosed asset has the meaning set out in the **IM**

determination

Α

Act means the Commerce Act 1986

Actual controllable opex has the meaning set out in the IM

determination

Actual expenditure means, in relation to:

- (a) any **disclosure year**, expenditure for the that **disclosure year**
- (b) regulatory period, expenditure for the disclosure years from the start of the regulatory period to the current

Adjusted depreciation

Adjustment for unamortised initial differences in assets acquired

Adjustment for unamortised initial differences in assets disposed

Adjustment resulting from asset allocation

disclosure year

has the meaning set out in the **IM** determination

regulated supplier, the value of the unamortised initial differences in asset values for those assets acquired as unamortised initial differences in asset values is determined in accordance with the input methodologies applying to the regulated goods or services supplied by that regulated supplier means the value of opening unamortised initial differences in asset values for assets that are disposed of during the disclosure year

means

- (a) in relation to the works under construction roll-forward, the change in works under construction resulting from a change in asset allocation assumptions for assets included in works under construction, where increases in the value of works under construction are positive and decreases are negative
- (b) in all other instances, the value of *q* calculated using the following formula:

$$q = a - \mathbf{Q} - c + d + e - f + g$$

where:

a = total closing RAB value

b =total opening RAB value

c = total depreciation

d = total CPI revaluations

e = assets commissioned

f = asset disposals

g = lost and found assets adjustment

The formula must be calculated using component values that relate to the **RAB**. These component values are the values that result from the application of clause 2.1.1 of the **IM determination**;

Adjustment to reinstate 2009 modified asset values to unallocated amounts

means the value of the adjustment required to the **2009 modified asset values** so the resultant value represents the **unallocated**

2009 modified asset values

Allocated works under construction

means, for the components of the works under construction roll-forward, the works under construction values after the application of clause 2.1.1 of the **IM determination**

Allocation methodology type

has the meaning set out in the $\ensuremath{\text{IM}}$

determination

Allocator means the measure used to allocate operating

costs or regulated service asset values that are not directly attributable as set out in clause2.1.3 or clause 2.1.5 of the IM determination

Allocator type has the meaning set out in the IM

determination

Allocator metric has the meaning set out in the IM

determination

Allowed controllable opex has the meaning set out in the IM

determination

Alternative closing RIV means total closing RAB value less adjustment

resulting from cost allocation less lost and found assets adjustment plus closing deferred tax plus revenue related working capital

means the sum of **total opening RAB value** plus

opening deferred tax plus revenue related

working capital

Alternative ROI – comparable to

a post-tax WACC

Alternative opening RIV

means the alternative ROI comparable to the vanilla WACC less the product of the cost of debt (%), the leverage and the corporate tax

rate

Alternative ROI – comparable to a vanilla WACC

means:

 $q = (1 + monthly IRR)^{12} - 1$

where:

monthly IRR = IRR (13 monthly amounts)

where the 13 monthly amounts are:

- the negative of alternative opening RIV
- the 11 end-of-month notional net cash flows for April to February of the assessment period

R

 notional net cash flows for March for the assessment period plus alternative closing RIV less term credit spread differential allowance.

Amortisation of initial differences in asset values

has the meaning set out in paragraph (a) of the defined term in the **IM determination**

Amortisation of revaluations

has the meaning set out in paragraph (a) of the defined term in the **IM determination**

AMP

means asset management plan

AMP planning period

has the meaning specified in clause 3.4 of Appendix A to this determination

AMP update

has the meaning specified in clause 4 of section

2.5 of this determination

Arm's-length deduction

has the meaning set out in the **IM**

determination

Asset category

means any of the following: subtransmission, zone substation, distribution and LV lines, distribution and LV cables, distribution substations and transformers, distribution switch gear, other system fixed assets or other assets

Asset category transfers

means the value of an asset transferred

between asset categories

Asset disposals

means:

- (a) in relation to the unallocated RAB, the sum of unallocated opening RAB values less regulatory depreciation of disposed assets, as determined in accordance with the input methodologies identified as applicable to that asset in the IM determination;
- (b) in relation to the RAB, the value (as determined in accordance with paragraph (a)) which was allocated to electricity distribution services in accordance with clause 2.1.1 of the IM determination

Asset disposals (other)

means asset disposals other than asset disposals to a regulated supplier and asset disposals to a related party

means asset disposals disposed of to a

Asset disposals to a regulated supplier

regulated supplier

Asset disposals to a related party

means **asset disposals** disposed of to a **related party**

Asset management plan

Asset or assets with nonstandard depreciation

Asset relocations

has the meaning specified in clause 1 of section 2.5 of this determination

means a description of assets or groups of assets where depreciation is not included in

Depreciation – standard

means gross capital expenditure where the primary driver is the need to relocate assets due to third party requests, such as for the purpose of allowing road widening or similar needs. This may include the undergrounding of previously over ground assets at the request of a third party

Asset replacement and renewal

means gross capital expenditure where the primary driver is maintaining asset integrity to maintain the existing asset performance experienced by **consumers**. This category includes activities to replace or refurbish/renew assets as a result of the obsolescence of network assets or as a result of their economic, physical, safety or environmental performance (i.e., to meet prudent operator standards). This includes preventative replacement expenditure (consistent with asset life cycle management policies). It also includes expenditure associated with the ongoing physical security of the assets, supervisory control and data acquisition (SCADA) and telecommunications.

Assets acquired from a regulated supplier

 (a) in relation to the unallocated RAB, the sum of value of assets acquired from another regulated supplier as determined in accordance with clause 2.2.11(1)(e) of the IM determination;

means:

(b) in relation to the RAB, the sum of value of the assets (as determined in accordance with paragraph (a)) which is allocated to the electricity distribution services in accordance with clause 2.1.1 of the IM

determination

Assets acquired from a related party

means:

- (a) in relation to the unallocated RAB, the sum of value of assets acquired from a related party as determined in accordance with clauses 2.2.11(1)(f) and (g) of the IM determination;
- (b) in relation to the RAB, means the sum of value of the assets (as determined in accordance with paragraph (a)) which is allocated to the electricity distribution services in accordance with clause 2.1.1 of the IM determination

Assets commissioned

means:

- (a) in relation to the unallocated RAB or works under construction, the sum of value of commissioned assets as determined in accordance with clause 2.2.11 of the IM determination;
- (b) in relation to the RAB, the value of the assets (as determined in accordance with paragraph (a)) which is allocated to the electricity distribution services in accordance with clause 2.1.1 of the IM determination;
- (c) in relation to forecast information, a forecast of the value of the assets (as determined in accordance with paragraph (b)) for a future disclosure year

means the value of assets identified in subclause (a) of the definition of **excluded asset** in the **IM determination**

in relation to the definition of **involved in**, has the meaning set out in the Electricity Industry Act 2010

means: $q = \frac{a \times b}{c}$

Assets not used to supply electricity distribution services

Associates

Attribution rate

where:

a = average opening and closing RAB values

b = a leverage rate of 44%

c = total book value of interest bearing debt

means 'one-off' or 'exceptional' costs incurred Atypical

as a result of events outside management

control

Audited disclosure information means information disclosed under any of

> subclauses 1.1, 10.1, 10.2 of section 2.3, clauses 19 and 20 of section 2.4, subclauses 6.1.1 and 6.1.2 of section 2.5 and subclauses

1.1 and 1.2 of section 2.10 of this

determination

Average opening and closing **RAB** values

means;

$$q = \frac{a+b}{2}$$

where:

a = Total opening RAB values

b = Total closing RAB values

Avoided transmission charge means a cost specified in clause 3.1.3(1)(e) or

(f) of the IM determination

В

Basis for determining Value means the basis for determining the value of

the **related party transaction** in accordance

with clause 7 of section 2.3 of this

determination

Book value means:

> (a) in relation to the **issue date**, the book value in New Zealand dollars of a qualifying debt or non-qualifying debt on

the issue date

(b) in relation to the date of financial statements, the book value in New Zealand dollars of a qualifying debt or non-qualifying debt as at the end of the

period of the EDB's latest general purpose

financial statements

means operational expenditure associated with the following corporate activities:

- HR and training (other than operational training)
- finance and regulation including compliance activities, valuations and auditing

Business support

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- CEO and director costs
- legal services
- consulting services (excl. engineering/technical consulting)
- property management
- corporate communications
- corporate IT
- industry liaison and participation
- commercial activities including pricing, marketing, liaison with customers and electricity retailers
- revenue collection (excluding direct billing)

C

CAIDI (Customer (Connection Point) Average Interruption Duration Index)

Capital contributions

Capital expenditure

means the average forced sustained interruption duration per Interruption per year (measured in minutes). **Connection point** numbers are to be the average for the **disclosure year**

has the meaning set out in the **IM** determination

means:

- (a) in relation to the unallocated works under construction, costs:
 - (i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
 - (ii) that are included or are intended to be included in the value of assets commissioned relating to the unallocated RAB;
- (b) in relation to the report on related party transactions, costs:
 - (i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
 - (ii) that are included or are intended to be included in the value of assets

commissioned relating to the **RAB**; and

- (iii) that are as a result of related party transactions;
- (c) in all other instances, costs:
 - (i) incurred or forecast to be incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned: and
 - (ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB

includes all lines and cables with the exception of services, street lighting, and private lines (and, when a pole or tower carries multiple circuits, the length of each of the circuits is to be calculated individually).

Circuit length by operating line voltage

Circuit length

means the cumulative length of overhead and/or underground circuit that is operating at the nominated voltage. Where a circuit is operating at a voltage that is not listed in schedule 18, the associated length of circuit kilometres should be allocated to the nearest operating voltage. Communications and dedicated street lighting circuits should not be included unless explicitly identified means the peak demand on the circuit during the disclosure year measured in MVA (apparent power expressed in million volt-amps)

Circuit rating means the expected maximum capacity of the circuit measured in MVA

Closing deferred tax has the meaning set out in clause 2.3.7(2) of

the IM determination

Closing RAB (tax value) means the sum of regulatory tax asset value for assets that have a value included in total

closing RAB value

Closing RAB value under 'nonstandard' depreciation

Circuit peak demand

means the closing **RAB** value or sum of closing **RAB** values as determined in accordance with Part 2 subpart 2 of the **IM** determination for the relevant asset or assets with non-standard depreciation

losing RAB value under	means:

- (a) in relation to assets or groups of assets where depreciation is included in depreciation - no standard life asset, 'not applicable'
- (b) in relation to assets or groups of assets where depreciation is included in depreciation - modified life assets or depreciation - alternative depreciation determined in accordance with CPP, the sum of closing **RAB** values as determined in accordance with the IM determination as if the closing RAB value and all proceeding closing RAB values had been calculated in accordance with clause 2.1.1 of the IM determination applying a physical asset life determined in accordance with either clause 2.2.8(e)(iii) or (f) of the IM determination for the relevant asset or assets with nonstandard depreciation

means total closing RAB values less adjustment resulting from cost allocation less lost and found assets adjustment plus closing deferred tax

has the meaning given to that term in clause 2.3.2(4) of the **IM determination** means closing unamortised initial differences in asset values determined in accordance with clause 2.3.5(5) of the IM determination means the Commerce Commission

has the meaning set out in the IM

determination

has the meaning set out in s 54D(2) of the Act see the definition of ICP

has the meaning set out in the Act

means an EDB that is a community trust, customer co-operative, or customer trust or is controlled by 1 or more such community trust, customer co-operative, or customer trust; and, for the purposes of this definition, a EDB is

Closing RIV

Closing tax losses

Closing unamortised initial differences in asset values

Commission

Commissioned

Community trust Connection point

Consumer

Consumer-controlled

controlled by 1 or more such **community trust**, **customer co-operative**, or **customer trust** if it or they together directly or indirectly—

- (a) control the composition of the board or other governing body of the **EDB**; or
- (b) are in a position to exercise, or control the exercise of, more than one-half the maximum number of votes that can be exercised at a meeting of the shareholders or members or beneficiaries of the EDB; or
- (c) hold more than one-half of the issued capital of the **EDB**; or
- (d) are entitled to receive more than onehalf of every dividend or other distribution paid by the EDB

means the category of **consumers** used by the **EDB** for the purposes of setting **prices** means a contract for the supply of goods or services (or both) whether or not the contract, or any part of the contract, is in writing and, for the avoidance of doubt, includes:

- (a) a contract under which goods or services (or both) are being supplied, although some or all of the terms and conditions in relation to the supply of those goods or services have not been settled; and
- (b) any operating agreement, side letter, or documentation that influences, adjusts or amends the terms and conditions of the contract

has the meaning set out in the Electricity Industry Act 2010

in relation to a **consumer-controlled EDB**, means all the income beneficiaries or shareholders, as the case may be, of the **community trusts**, **customer co-operatives**, or **customer trusts** that constitute or control that **EDB**

has the meaning set out in the $\ensuremath{\mathbf{IM}}$

determination

means the value of corrections to the 2004 ODV asset values determined in accordance with clause 2.2.1(1)(b) of the **IM**

Consumer group

Contract

Control rights

Controlling consumers

Corporate tax rate

Correct asset register errors for 2004 ODV assets

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determination

Correct asset register errors for 2005 – 2009 assets

means the value of corrections to assets that were commissioned in 2005 – 2009 determined in accordance with clause 2.2.1(2)(b) of the **IM determination**

Cost of debt assumption

2.2.1(2)(b) of the **IM determination**means the sum of the risk free rate and debt
premium estimates as published by the **Commission** in accordance with clauses 5.3.22
to 5.3.32 of the **IM determination** for each **disclosure year**

Cost of executing an interest rate swap
Coupon rate

has the meaning set out in the **IM** determination

means:

- (a) where the information is available publicly, the nominal coupon rate of interest of a qualifying debt on the issue date;
- (b) where the nominal coupon rate of interest of a qualifying debt on the issue date is not available publicly, either the nominal coupon rate of interest or the basis for determining the nominal coupon rate of interest of a qualifying debt on the issue

CPI₄

has the meaning set out in clause 2.2.9(4) of

the **IM determination**

CPI₄-4

has the meaning set out in clause 2.2.9(4) of

the **IM determination**

CPP

means customised price-quality path

Current period tax losses

has the meaning given to that term in clause 2.3.2(5) of the **IM determination**

Customer connection

in relation to expenditure, means gross capital expenditure where the primary driver is the connection of new connection points to the network or alterations to the connection of existing connection points where the

expenditure relates to connection assets. This

includes distribution transformer and connections for distributed generators

has the meaning set out in s 54D(2) of the **Act** has the meaning set out in s 54D(2) of the **Act**

means

Customer co-operative Customer trust CY, CY-X or CY+X

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- (a) the disclosure year or
- (b) where a '-' precedes 'X', the Xth year preceding the disclosure year or
- (c) where a '+' precedes the 'X', the Xth year following the **disclosure year**

D

Data accuracy

in relation to disclosures of asset register quantities, asset register additions, disposals and relocations, asset health, and asset life, means an estimate of the accuracy of the data and is expressed as a whole number between 1 and 4 where '4' means 'accurate' and '1' means 'unreliable'

Debt issue cost readjustment

has the meaning set out in clause 2.4.11(4) of the **IM determination**

Dedicated street lighting circuit length

means the length in kilometres of electrical lines or cables where the primary purpose of the lines or cables is the provision of street lighting services. 5-wire circuits and circuits where the primary purpose is the distribution of electricity for non-street lighting purposes must not be included

Deferred tax balance relating to assets acquired in the disclosure year

has the meaning set out in clause 2.3.7(3) of the **IM determination**

Deferred tax balance relating to assets disposed in the disclosure year

means the amount of deferred tax associated with the assets disposed of by the **EDB**

Deferred tax cost allocation adjustment

means cost allocation adjustments as defined in clause 2.3.7(5) of the **IM determination**

Depreciation - alternative depreciation in accordance with CPP

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.6 of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.6 or 2.2.8(4) of the IM determination

Depreciation - modified life

means:

assets

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination; of assets with a physical asset life determined in accordance with clauses 2.2.8(1)(b or 2.2.8(2) of the IM determination or where clauses 2.2.8(1)(d) and 2.2.8(1)(e)(iv) of the IM determination apply with reference to assets with a physical asset life determined in accordance with clauses 2.2.8(1)(b) or 2.2.8(2) of the IM determination

Depreciation - no standard life assets

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination; of assets with a physical asset life determined in accordance with clauses 2.2.8(1)(a) or 2.2.8(1)(d) or 2.2.8(1)(e)(iv)-(v) or 2.2.8(1)(g) of the IM determination or where clauses 2.2.8(1)(d) and 2.2.8(1)(e)(iv) of the IM determination apply with reference to assets with a physical asset life determined in accordance with clauses 2.2.8(1)(a) or 2.2.8(1)(d) or 2.2.8(1)(e)(iv)-(v) or 2.2.8(1)(g) of the IM determination

Depreciation - standard

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination;excluding depreciation alternative

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depreciation in accordance with CPP, depreciation - modified life assets, and depreciation - no standard life assets

Depreciation charge for the period (RAB)

means the depreciation or sum of depreciation as determined in accordance with the IM determination for the relevant asset or assets with non-standard depreciation

Description of transaction

means a brief description of the transaction with a **related party**, including the goods or services provided to or by the **EDB** as part of that transaction

Direct billing

means **operating expenditure** associated with providing a direct billing service direct to the end **consumer**. This includes billing services, associated customer call centres, and customer account management

Directly attributable

has the meaning set out in the IM

determination

Director

has the meaning set out in the IM

determination

Disclosure year

means the 12 month period ending on 31 March of the year the disclosure relates or if the term disclosure year is proceeded by a year, the 12 month period ended on 31 March of that year

Discretionary discounts and customer rebates

means the sum of the value of:

- (a) any discounts of prices, including any forgiveness of charges, given to controlling consumers during the disclosure year;
- (b) payments or credits calculated in respect of electricity distribution services already supplied, or other payment or credit in recognition of the customer relationship but excluding any amounts included in (a); and
- (c) any exemption from payment of **prices** assigned to **controlling consumers** during the **disclosure year**, but excluding:
 - (i) any amounts included in (a) or (b); and
 - (ii) any discounts to price payable for electricity distribution services where those discounts are offered by way of

published tariff schedules, whose take-up value is determined by

consumers

Disposed asset

Distribution and LV cables

Distribution and LV lines

Distribution line charge revenue

Distribution substations and transformers

Distribution switchgear

Distribution transformer capacity (EDB owned)

has the meaning set out in paragraph (a) of the defined term in the **IM determination** means all power cables operated at **distribution voltage** or **low voltage**, excluding any pilot or communications cables associated with **subtransmission** assets means all overhead power lines operated at

distribution voltage or low voltage means gross line charge revenue that is not transmission line charge revenue

means

(a) transformers used to convert **distribution voltage** to **low voltage**; and

 (b) distribution substations, including all poles, ground pads and covers, and kiosks and components used to install the transformers referred to in (a)

For the purpose of **RAB** disclosure this excludes distribution switchgear installed at distribution substations but includes surge arrestors means all switchgear operated at distribution voltage. This includes disconnectors, fuses (including drop outs and fuse switches), circuit breakers, reclosers, sectionalises, ring main units and voltage regulators. For the purpose of **RAB**, the value of the switchgear includes the value of protection and controls equipment installed on the switchgear

means the sum of the name-plate ratings (kVA capacity) of **EDB**-owned distribution transformers connected to the **EDB**'s **network**, divided by 1000 (meaning that the sum is disclosed in MVA). Transformer capacity should represent the long-term operating capacity of the transformer as it is installed, not the emergency or short-term ratings. Ratings uplift due to oil, air or other installed and operating cooling mechanisms should be included in this measure. Transformers that are not energised (e.g. spares) must not be included.

Transformers that supply connection points that are directly connected to the subtransmission system of the EDB's network

should not be included

Distribution transformer capacity (non-EDB owned, estimated)

Distribution voltage

means the **EDB**'s estimate of the sum of the name-plate ratings (kVA capacity) of non-EDB owned distribution transformers connected to the **EDB**'s **network**, divided by 1000 (meaning that the sum is disclosed in MVA). This should include the transformer capacity of embedded **networks**. Transformer capacity should

represent the long-term operating capacity of the transformer as it is installed, not the emergency or short-term ratings. Ratings uplift due to oil, air or other installed and operating cooling mechanisms should be included in this measure. Transformers that are not energised

(e.g. spares) must not be included.

Transformers that supply **connection points**

that are directly connected to the

subtransmission system of the EDB's network

should not be included

(Note: EDBs should make reasonable enquiries in order to obtain this estimate, where it is not

already known)

means the nominal voltages greater than 1 kV and up to and including 22kV. Distribution voltage also includes **SWER** voltage systems.

Ε

Easement land has the meaning set out in the IM

determination

EDB means a supplier of **electricity distribution**

services

Electricity distribution services has the meaning set out in the **IM**

determination

Electricity exports to GXPs the volume of electricity (measured over the

disclosure year) that is exported from the **EDB**'s network into the **transmission system**

through a GXP

Electricity lines services has the meaning set out in s 54C of the **Act**

Electricity losses (loss ratio)

means (for electricity losses) electricity entering system for supply to customers' connection points less electricity supplied to customers' connection points and (for the loss ratio) is electricity losses divided by electricity entering system for supply to customers' connection, expressed as a percentage. Nonmetered energy supplied should be estimated. (Note: the resulting loss ratio will comprise both technical and non-technical losses) means a person who supplies electricity to another person(s) for any purpose other than for re-supply by the other person(s)

Electricity retailer

Electricity supplied from embedded generators

means the net volume of electricity supplied into the **EDB**'s **network** from embedded generators, excluding any energy generated and consumed at the same site means the volume of electricity supplied into

Electricity supplied from GXPs

means the volume of electricity supplied into the **EDB**'s **network** through transmission grid exit points

Electricity supplied to customers' connection points

the volume of electricity supplied through the **EDB**'s network to **connection points**, as measured at **connection points**

Embedded distribution network

means a **network** that is connected to the disclosing **EDB**'s **network**, is not directly

connected to the national grid, and is owned by an **EDB** that is not the disclosing **EDB** means the numerical sum of the maximum output of all directly connected generation

Embedded generation output at HV and above

cogeneration facilities on the **EDB**'s **network** (measured in megawatts (MW) where there is

a positive injection of energy into the

including embedded, distributed and

network), but includes only generation that is metered with half-hourly metering and which is connected at the HV level and above (that is,

which is connected to the HV or

subtransmission system, and is not connected

through distribution transformers)

Embedded generation output—connected to subtransmission system

means the numerical sum of the maximum output of all directly connected generation including embedded, distributed and

cogeneration facilities on the EDB's network (measured in megawatts (MW) where there is a positive injection of energy into the network), but includes only generation that is metered with half-hourly metering and which is connected at the subtransmission level. (For the avoidance of doubt, this amount is included in the disclosure of embedded generation output at HV and above) has the meaning set out in the Electricity

Equity return rights

Industry Act 2010

Estimated controlled load shed at time of maximum system demand

means an estimate, to be determined by the EDB based on controlled load analysis and records of dispatch instructions for load control, of the amount (in MW) of load that was shed at the time of the maximum system demand

Expenditure or loss deductible but not in regulatory profit / (loss) before tax

means expenditure or loss deductible but not in regulatory profit / (loss) before tax as determined in accordance with clause 2.3.3(4)(b) of the IM determination

Expenditure or loss in regulatory profit / (loss) before tax but not

means expenditure or loss in regulatory profit / (loss) before tax but not deductible as

deductible

determined in accordance with clause 2.3.3(2)(b) of the IM determination means operational expenditure and pass-

Expenses

through and recoverable costs accrued in each of the months of the disclosure year. Where costs are notional they should be recognised evenly over the months of the disclosure year

F

Fault

[TBC – technical consultation]

FDC allowance of 2.45%

means the increase in value in assets resulting from assets being multiplied by 1.0245 in accordance with clause 2.2.3 of the IM determination

Five-year system maximum demand growth forecast

means the most recent geometric yearly average projected growth rate for maximum system demand for the next 5 years (this projection is to be consistent with the **AMP**)

Forecast expenditure

24

means, in relation to:

- (a) current disclosure year, the forecast expenditure for the current disclosure year disclosed under section 2.5 of this determination (asset management information) immediately prior to the start of the current disclosure year
- (b) regulatory period, the forecast expenditure for the disclosure years from the start of the regulatory period to the current disclosure year disclosed under Part 5 of the IM determination where a CPP is in place for the current disclosure year or disclosed under section 2.5 of this determination (asset management information) prior to the start of the disclosure year preceding the regulatory period where a CPP is not in place for the current disclosure year

G

GAAP

Gains / (losses) on asset sales

means generally accepted accounting practice in New Zealand

means, in respect of:

- (a) assets disposals to a related party, nil;
- (b) assets disposals to a regulated supplier, nil;
- (c) **asset disposals (other)**, the values determined in accordance with:

sale price of an asset - assets disposals (other)

where each component has the value allocated to **electricity distribution services** in accordance with clause 2.1.1 of the **IM determination**

means capital expenditure plus capital contributions and net value of vested assets means the sum of:

customer connection plus system growth plus quality of supply plus asset replacement and renewal plus asset relocations plus legislative and regulatory

Gross capital expenditure

Gross capital expenditure on distribution network

Gross line charge revenue means **net line charge revenue** plus

discretionary discounts and customer rebates

Gross term credit spread means the sum of **term credit spread**

difference, cost of executing an interest rate swap and debt issue cost readjustment for

qualifying debt

GXP means grid exit point

GXP demand means the maximum numerical sum (demand)

of all transmission **GXP** supplies to the **EDB**'s **network** measured in megawatts (MW). In the case of an export from a **GXP** at the time of measurement, this demand should be subtracted from the total GXP demand (Note that both the **maximum coincident system demand** and the **non-coincident sum of**

maximum demands for GXPs must be

disclosed)

GXP demand not supplied at subtransmission level

differential

means the same as **GXP demand**, but applies only to supplies from those transmission **GXP**s that are not considered to be at the **EDB**'s **subtransmision** level (for the avoidance of doubt this means demand supplied from **GXP**s

at voltage lower than 33kV)

Н

High voltage (HV) means, a nominal AC voltage of 1000 volts and

more, or the assets of the **EDB** that are directly associated with the transport or delivery of

electricity at those voltages

Highest rate of capitalised

finance applied

means the highest rate of finance used as the cost of financing capitalised in works under

construction

I

ICP (or connection point) means a point of connection on a local network

or embedded **network** which the **EDB**

nominates as the point at which an **electricity retailer** will be deemed to supply electricity to

a consumer

IM determination means the Commerce Act (Electricity

Distribution Services Input Methodologies)

Determination 2010

Include load control relays

Income included in regulatory profit / (loss) before tax but not taxable

Income not included in regulatory profit / (loss) before tax but taxable

Increase/(decrease) in value from adjusting the asset adjustment to 31 March 2009

Incremental gain/(loss) in year

Independent auditor

Input methodology claw-back

means the value of load control relay asset of 'included' type as determined in accordance with clause 2.2.1(2)(a) of the **IM determination** means income included in regulatory profit / (loss) before tax but not taxable as determined in accordance with clause 2.3.3(4)(a) of the **IM determination**

means income not included in regulatory profit / (loss) before tax that is taxable as determined in accordance with clause 2.3.3(2)(a) of the **IM determination**

means the adjustment to the value of included or value modified assets resulting from applying clauses 2.2.1(4)(c) and (5)(c) of the **IM determination.** Included and value modified have the meanings as set out in clause 2.2.1 of the **IM determination**

means the incremental change or incremental adjustment term for the **disclosure year** determined in accordance with clause 3.3.1 of the **IM determination**

means a person who:

- (a) is qualified for appointment as auditor of a company under the Companies Act 1993 or, where the EDB is a public entity (as defined in s 4 of the Public Audit Act 2001), is the Auditor-General;
- (b) has no relationship with, or interest in, the EDB that is likely to involve a conflict of interest;
- (c) has not assisted with the compilation of the information or provided advice or opinions (other than in relation to audit reports) on the methodologies or processes used in compiling the information; and
- (d) is not associated with nor directed by any person who has provided any such assistance, advice, or opinion

means a cost specified in clause 3.1.3(1)(g) of the **IM determination**

27

Interruption means, in relation to the supply of electricity to

a connection point, the cessation of supply of electricity to that connection point for a period of 1 minute or longer, other than by reason of disconnection of that connection point for breach of the contract under which the electricity is supplied and includes all subtransmission and high voltage faults irrespective of cause and includes the capture of partial restorations (areas not initially restored) and includes the capture of affected connection points due to instances when the electrical network is an abnormal configuration but excludes all low voltage outages and all single phase high voltage (non-

SWER) outages

Interruption class [TBC – technical consultation]

Involved in has the meaning set out in section 74 of the

Electricity Industry Act 2010, as if the references to distributor, generator or retailer

in s 74(1) were read as references to an **EDB** or

any other **person**

IRR means internal rate of return

Issue date means the day on which a qualifying debt or

non-qualifying debt is issued

L

Legislative and regulatory means **gross capital expenditure** where the

primary driver is new regulatory or legal requirements. This category includes any step changes in gross capital expenditure as a result of a new requirement (for example a new earthquake code or requirement to provide Ultra-Fast Broadband access and meet electrical safe distance rules). This does not include assets replaced because of condition assessment or ongoing work to improve or maintain the safety or environmental impact of

the **network**

28

Leverage has the meaning set out in the **IM**

determination

Levies means a cost specified in clause 3.1.2(2)(b) of

the **IM determination**

Line item has the meaning set out in the **IM**

determination

Load factor means

 $\frac{a}{b \times c}$

where

a = electricity entering the system for supply to customers' connection points

b = demand on the system for supply to customers' connection points

c = number of hours in the **disclosure year** means:

Lost and found assets adjustment

- (a) in relation to the unallocated RAB, the value of found assets as determined in accordance with clause 2.2.12 of the IM determination, less the value of lost assets. The value of a lost asset is the unallocated opening RAB value of the asset less regulatory depreciation as determined in accordance with the IM determination;
- (b) in relation to the RAB, the value of the asset (as determined in accordance with paragraph (a)) which is allocated to electricity distribution services in accordance with clause 2.1.1 of the IM determination

Low voltage (LV)

means the nominal AC voltage of less than 1000 volts, or the assets of the **EDB** that are directly associated with the transport or delivery of electricity at those voltages

Μ

Market value of asset disposals

Maintenance and service

means the market value of **disposed assets** sold or transferred to a **related party** means, in relation to **electricity lines services**, the scope of maintenance and service levels

29

delivery levels provided to consumers in that consumer group

by an **EDB**

Material influence has the meaning set out in the Electricity

Industry Act 2010

Maximum coincident system

demand

means the simultaneous demand of a group of assets or customers taken as a whole, which may be determined by direct measurement or by the addition of the load curves of the individual assets or connection points in the group. (Note this is sometimes referred to as "diversified demand") The maximum coincident system demand is the simultaneous demand at the time of the maximum system demand means the GXP demand less (plus) net transfers to (from) other distribution

Maximum distribution transformer demand

Maximum system demand

means the GXP demand less (plus) net transfers to (from) other distribution businesses at HV and above plus embedded generation output at HV and above less subtransmission customers' connection point demand, where values are taken at the time of the maximum custom demand and represent

demand, where values are taken at the time of the maximum system demand and represent the average such demand over the half-hour in which the maximum system demand occurs means the aggregate peak demand for the EDB's network, being the coincident maximum

EDB's **network**, being the coincident maximur

sum of **GXP demand** and **embedded**

generation output at HV and above, measured

in kilowatts (kW)

Merger and acquisition expenses means expenditure related to merger and

acquisition activities irrespective of the outcome of the merger or acquisition, but proportionate to the extent the benefits of the

merger or acquisition would relate to

electricity distribution services, where the expected benefits to **electricity distribution services** from the merger or acquisition have

been disclosed

Mid-point estimate of post tax

WACC

means the mid-point estimate of vanilla WACC for the 5 year period commencing on the first day of the **disclosure year** determined by the **Commission** in accordance with subpart 4 of

part 2 of the IM determination

Mid-point estimate of post tax

means the mid-point estimate of post tax

Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012

WACC for the 5 year period commencing on

the first day of the **disclosure year** determined by the **Commission** in accordance with subpart

4 of part 2 of the IM determination

Ν

Name of related party means either the legal name of the related

party that has entered into a transaction with

the EDB or 'inter-company' where the

transaction is between the regulated and un-

regulated parts of the EDB

Net electricity supplied to (from)

other EDBs

means the volume of electricity supplied from (to) the disclosing **EDB**'s network to (from) other **EDB**s. (Note that where electricity is "carried through" the disclosing EDB's network

will offset (except for losses))

Net incremental rolling incentive

scheme

means the sum of previous years incremental gain/loss from the 5 disclosure years preceding

to another EDB's network, then these transfers

the current **disclosure year** means revenue from **prices**

Net line charge revenue

Net recoverable costs allowed under incremental rolling incentive scheme means, where:

- (a) net incremental rolling incentive scheme is positive, net incremental rolling incentive scheme;
- (b) **net incremental rolling incentive scheme** is nil or negative, nil

Net transfers to (from) other EDBs at HV and above

means the net transfer (at time of system peak) to (positive sign) or from (negative sign) another **EDB**, in MW, where these transfers occur through the HV or **subtransmission** system of the **EDB** (that is, where they do not occur at the LV level)

Net transfers to (from) other EDBs at sub-transmission level only

means the net transfer (at time of system peak) to (positive sign) or from (negative sign) another **EDB**, in MW, where these transfers occur through the **subtransmission** system of

the EDB

(for the avoidance of doubt, this amount is included in the disclosure of embedded generation output at HV and above)

Net value of vested assets

means the fair value of assets whose ownership is vested in a **EDB** (whether or not for some consideration) less any consideration paid for those assets

Network

means the fixed assets used by a **EDB** to provide **electricity lines services**

Network drivers

means measures that can be used by interested persons to assess required expenditure by reflecting gaps between the **consumer** or mandated requirements of the **network** and the actual performance of the **network** means **operational expenditure** where the **primary driver** is the management of the **network** including:

Network support

- asset management planning including preparation of the AMP, load forecasting, network modelling
- network and engineering design (excluding design costs capitalised for capital projects)
- network policy development (including the development of environmental, technical and engineering policies)
- standards and manuals for **network** management
- network record keeping and asset management databases including GIS
- outage recording
- connection and customer records/customer management databases (including embedded generators)
- customer queries and call centres (not associated with direct billing)
- operational training for **network** management and field staff
- operational vehicles and transport
- IT & telecoms for network management (including IT support for asset management systems)

- day to day customer management including responding to queries on new connections, disconnections and reconnections, embedded generators
- engineering and technical consulting
- network planning and system studies
- logistics (procurement) and stores
- **network** asset site expenses and leases
- Route/easement management (including locating cables and pipelines for third parties, mark cuts, stand-overs, high-load escorts, obstructions, plans and permits)
- surveying of new sites to identify work requirements
- engineering/technical consulting services (excluding costs capitalised for capital projects)
- contractor/contracts management (excluding costs capitalised for capital projects)
- transmission operator liaison and management
- network related research and development

New allocation

means the operating costs or regulated service asset value allocated to electricity distribution services in accordance with the new allocator and line items for each of the relevant disclosure years

means the **allocator** or **line items** that are used subsequent to the change in **allocator** or **line items**

Nominal New Zealand dollars

New allocator or line item

in relation to an expenditure or revenue forecast, means the New Zealand dollar prices expected to apply at the time of transaction means the sum of the anytime maximum demands (that is, the diversified demands) of a group of assets or **connection points** which may be determined by adding directly

Non-coincident sum of maximum demands

Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012	Commerce Act (Electricity Distribution	on Services Information	Disclosure) Determination 2012
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measured system metered demands and connection point metered demands at

different times

Non-electricity distribution services

means services of the **EDB** that are not

electricity distribution services

Non-exempt EDB electricity lines service charge payable to

means a cost specified in clause 3.1.3(b) of the

IM determination

Transpower

means interest bearing debt that is not a

qualifying debt

Non-qualifying intangible assets

means the value of assets identified in clause

2.2.2(d) of the **IM determination**

Non-standard contract

Non-qualifying debt

means a contract that is not a **standard**

contract

Non-system fixed assets

means **gross capital expenditure** that is not directly incurred on the distribution system. This includes expenditure on information and technology systems, IT software upgrade costs, asset management systems, customer

management systems, office buildings, depots

and workshops, office furniture and

equipment, motor vehicles, tools, plant and

machinery.

Not directly attributable

means:

- (a) in relation to operating costs, operating costs that are not directly attributable;
- (b) in relation to regulated service asset values, regulated service asset values that are not directly attributable

Notional interest tax shield

means the product of **notional deductable interest** and the **corporate tax rate** applicable
to the current **disclosure year**

Notional net cash flows

means, in relation to the:

- (a) ROI, operating surplus / (deficit) less regulatory tax allowance less assets commissioned plus asset disposals
- (b) alternative ROI, revenue less expenses less tax less assets commissioned plus asset disposals

Number of connection points (or connection point numbers)

means the number of metered and unmetered connection points, as represented by unique

ICPs

0

Opening deferred tax

has the meaning set out in the $\ensuremath{\text{IM}}$

determination

Opening RAB (tax value)

means the sum of **regulatory tax asset value** for assets included in **total opening RAB values** means the sum of **total opening RAB values**

plus opening deferred tax

Opening tax losses

Opening RIV

has the meaning given to that term in clause

2.3.2(3) of the IM determination

means

Opening value of fully depreciated, disposed and lost assets

- (a) in relation to the unallocated RAB, the sum of unallocated RAB included in the total opening RAB values, values of assets that are fully depreciated during the disclosure year, asset disposals and lost assets included in lost and found assets adjustment;
- (b) in relation to the RAB, the sum of RAB opening RAB values of assets that are fully depreciated during the disclosure year, asset disposals and lost assets included in the lost and found assets adjustment means closing unamortised initial differences in asset values for the preceding disclosure

Opening unamortised initial differences in asset values

year
has the meaning set out in the IM

determination

Operational expenditure

Operating cost

means operating costs after applying clause 2.1.1 of the **IM determination**, except in relation to the report on **related party transactions** where it means operating costs

from **related party transactions** as determined

after applying clause 2.1.1 of the IM

determination

Operational expenditure on distribution network

means the sum of service interruptions, incidents and emergencies plus vegetation management plus routine and corrective maintenance and inspection plus system operations plus network support

Operating surplus / (deficit) means total regulatory income less

operational expenditure less pass through and

recoverable costs

Original allocation means the operating costs or regulated service

asset values allocated to electricity

distribution services in accordance with the original **allocator** and **line items** for each of the

relevant disclosure years

Original allocator or line items means the allocator or line items used prior to

the change in **allocator** or **line items**

means:

- (a) where the qualifying debt or nonqualifying debt is not issued to a related party, the term of a qualifying debt or non-qualifying debt at the issue date;
- (b) where the qualifying debt or nonqualifying debt is issued to a related party, the shorter of the-
 - (i) the tenor of the qualifying debt; or
 - (ii) the period from the qualifying debt's issue date to the earliest date on which its repayment is or may be required

Other adjustments to the RAB tax value

Original tenor

means

$$q = a - (b + c - d - e)$$

where:

a = closing RAB (tax value)

b = opening RAB (tax value)

c = regulatory tax asset value of assets commissioned

d = regulatory tax asset value of asset disposals

e = tax depreciation

Other assets means assets used by the **EDB** to provide

electricity lines services and which are not subtransmission, zone substation, distribution and LV lines, distribution and LV cables, distribution substations and transformers, distribution switchgear or other system fixed

assets

Other regulated income has the meaning set out in the IM

36

determination;

Other related party transactions

means the value of related party transactions that are not disclosed as total regulatory income, operational expenditure, capital expenditure or market value of asset disposals means costs identified in clause 3.1.2(1)(b) of

Other specified pass-through costs

the **IM determination**

Other system fixed assets

for the purpose of the RAB, means assets used by the EDB for the conveyance of electricity or supply of electricity that are not subtransmission, zone substation, distribution and LV lines, distribution and LV cables, distribution substations and transformers or distribution switchgear and includes central facilities for SCADA and telecommunications systems

Outage

[TBC – technical consultation]

Outage in SAIDI assessed value

is given the value 'Yes' if the **EDB** is subject to price-quality regulation and the **fault** described gave cause to an interruption that contributed to the **EDB**'s **SAIDI** assessed value for the assessment period in which the **fault** occurred; otherwise 'No'

OVABAA allocation increase

has the meaning set out in the IM

determination

Overhead circuit length by terrain

means the sum of the lengths (in kilometres) of each overhead circuit categorised by the nature of the terrain in which they are sited, being urban, rural, remote, rugged, rural & rugged or remote & rugged terrain. Remote areas are those which are situated more than 75km from the EDB's or the EDB's contractor's nearest works depot. Rugged terrain includes those areas where normal line construction vehicles and plant cannot be used and where it is necessary to use helicopters, tracked vehicles, boats, or other specialised plant.

(Note: the categories are mutually exclusive and the sum of these categories should equal the total kilometres of overhead circuit. Any overhead circuits that are not allocated to one

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of the terrain categories should be disclosed as "unallocated")

Overhead to underground conversion expenditure

means gross capital expenditure or operational expenditure incurred in developing an underground reticulation network in circumstances where this primarily replaces an existing overhead service. (Note: for clarification, this is not an additional category of gross capital expenditure or operational expenditure and therefore will be included in the other categories of gross capital expenditure and operational expenditure)

Ρ

Pass-through and recoverable costs

means a cost specified in clause 3.1.2 or 3.1.3 of the **IM determination**

Person

includes a natural person, a corporation sole, a body corporate, and an unincorporated body

Planned interruption

means any interruption in respect of which not less than 24 hours' notice was given, either to the public or to all **consumers** affected by the interruption

Prescribed contract

in relation to an EDB, means -

- (a) a **contract** under which the **EDB** carries out **electricity lines services**:
- (b) a contract for related services, if goods or services are to be supplied under the contract by—
 - (i) the EDB; or
 - (ii) a person that is involved in the EDB;or
 - (iii) a person that supplies electricity lines services by means of works owned by the EDB; or
 - (iv) a person that is involved in a person of the kind referred to in subparagraph (iii)

Prescribed terms and conditions

means, in relation to a **contract** for the carrying out of **electricity lines services** or for **related services**, the terms and conditions of the **contract** that—

- (a) describe the goods or services to be supplied under the **contract**
- (b) determine, or provide for the determination of, the quantity or amount of those goods or services
- (c) specify, determine, or provide for the determination of the:
 - (i) **price** at which those goods or services are to be supplied
 - (ii) timing of payment for those goods or services
 - (iii) security for payment for those goods or services
 - (iv) EDB's obligations and responsibilities (if any) to consumers in the event that the supply of electricity lines services to consumers is interrupted.

Previous years' incremental gain/(loss)

Previous years' incremental gain/(loss) adjusted for inflation

inflation g

Prices

Pricing date

Pricing principles

Pricing strategy

Primary driver

means the incremental change or incremental adjustment term for the **disclosure year** in question determined in accordance with clause 3.3.1 of the **IM determination**

means the **previous years' incremental gain/(loss)** carried forward by applying the inflation rate in accordance with clause 3.3.2(1) of the **IM determination**

has the meaning set out in the $\ensuremath{\text{IM}}$

determination;

means the day on which a **qualifying debt** is priced

means, in relation to the supply of **electricity distribution services**, means the principles as published by the Electricity Authority, a copy of

which appears in Appendix C to this

determination

means a strategy on the approach to setting

prices whether in writing or not

means the primary reason for a decision to incur a cost in the year the cost was incurred or

forecast to be incurred.

For example, an asset may be relocated at the request of a third party and, at the same time, capacity on the asset increased to take account

of expected future demand. If it is the third party request that required the asset to be relocated at that time, then the gross capital expenditure would be allocated to asset relocation. If the deadline for relocating the asset was not imminent, but the project had to be completed to allow for the increase in capacity, then the gross capital expenditure would be allocated to system growth. Where there is more than one driver for a cost, and the cost is a significant proportion of operational expenditure or gross capital expenditure, expenditure may be apportioned between expenditure categories according to the relative importance of each driver to the decision, or the project divided into cost categories

in relation to any information, means to:

- (a) disclose the information to the public on the Internet at the EDB's usual publicly accessible website;
- (b) make copies of the information available for inspection by any person during ordinary office hours, at the principal office of the **EDB** making the public disclosure and
- (c) within 10 working days of being requested to do so by any person, provide that person with a copy of the information, either by post or for collection (during ordinary office hours) from that principal office, whichever the person prefers; and
- (d) within 5 working days after the information is disclosed to the public, provide a copy of the information to the **Commission** in the form that it is disclosed to the public and in an electronic format that is compatible with Microsoft Excel or Microsoft Word (as the case may be),

and public disclosure and publicly disclosing have corresponding meanings

Publicly disclose

	Commerce Act (Electricity	/ Distribution	Services	Information	Disclosure'	Determination 2012
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Q

Qualifying debt has the meaning set out in paragraph (a) of the

defined term in clause 1.1.4(2) in the IM

determination

Quality of supply in relation to expenditure, means gross capital

expenditure where the **primary driver** is to improve the asset performance experienced by **consumers**. This may include expenditure to:

 reduce the overall outage/fault rate of the network

 reduce the average time that consumer are affected by planned interruptions/ unplanned interruptions

 reduce the average number of consumers affected by planned interruptions/ unplanned interruptions

R

RAB means regulatory asset base and for the

components of the RAB roll-forward, the values after applying clause 2.1.1 of the **IM**

determination

Rates means a cost specified in clause 3.1.2(2)(a) of

the **IM determination**

Rationale for change means the rationale for changing the allocator

or **line items**, including whether the change occurred because of change in circumstance or

another reason

Real New Zealand dollars means, in relation to the prospective

disclosures made under clauses 1, 4 and 5 of section 2.5, New Zealand dollars denominated

in real terms as at the mid-point of the

disclosure year

Re-apply a modified multiplier

to 2004 ODV assets

means the change in value of assets after applying clause 2.2.1(2)(d) of the **IM**

determination

Re-apply an existing multiplier

to 2004 ODV assets

means the change in value of assets after applying clause 2.2.1(2)(c) of the **IM**

determination

Re-apply optimisation of EV means the change in value of assets after

Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012 tests to 2004 ODV assets applying clause 2.2.1(2)(e) of the IM determination Reason for non-standard means: depreciation (a) in relation to assets or groups of assets where depreciation is included in depreciation - no standard life asset, 'no standard life'; (b) in relation to assets or groups of assets where depreciation is included in depreciation - modified life assets, 'modified life'; (c) in relation to assets or groups of assets where depreciation is included in depreciation - alternative depreciation determined in accordance with CPP, 'CPP amendment' Record has the meaning set out in section 4 of the Public Records Act 2005 Recoverable costs has the meaning set out in the IM determination Recoverable customised pricemeans a cost specified in clause quality path costs 3.1.3(1)(h),(i),(j),(k) or (l) of the **IM** determination Regulated service asset values has the meaning set out in the IM determination Regulated supplier has the meaning set out in the IM determination has the meaning specified in clause 2.3.1(2) of Regulatory net taxable income the IM determination Regulatory period has the meaning set out in the IM determination Regulatory profit / (loss) means the regulatory profit / (loss) before tax less the regulatory tax allowance Regulatory profit / (loss) before means the value of calculated using the following formula: tax = a-b+cq where:

a = operating surplus / (deficit)

b = total depreciationc =total CPI revaluations

Regulatory tax allowance has the meaning set out in clause 2.3.1 of the

IM determination

Regulatory tax asset value

Regulatory tax asset value of asset disposals

Regulatory tax asset value of assets commissioned

Regulatory taxable income

Related party

Related services

has the meaning set out in the IM

determination

means the sum of **regulatory tax asset values** for assets that have a value in **asset disposals** means the sum of **regulatory tax asset values** for assets that have a value in **assets**

commissioned

has the meaning set out in the IM

determination

has the meaning set out in the IM

determination

means goods or services (other than the supply of electrical appliances) supplied or to be supplied under a **contract** in any case where-

- (a) there is a linkage between that **contract** for the supply of the goods and services and another **contract** for the conveyance of electricity by reason that the consideration for the supply of those goods or services is linked to, or combined with, payment for the conveyance of that electricity; and
- (b) the monetary value of the goods or services supplied, or to be supplied, amounts to or (as the case may be) will amount to more than 1% of the monetary value or projected monetary value (as the case may be) of the contract for the conveyance of electricity, in respect of either the period of 12 months immediately before, or the period of 12 months immediately after, the public disclosure of the information relating to the contract for the conveyance of electricity as required by either of clauses 9 or 10 of section 2.4

means a transaction with a **related party** has the meaning set out in the **IM**

determination

means **total regulatory income** accrued in each of the months of the **disclosure year** means for the **opening RIV** and **closing RIV**, the

Related party transaction Revaluation rate

Revenue

Revenue related working capital

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revenue for the last month of the **disclosure year**

means return on investment means:

$$q = (1 + half-yearly IRR)^2 - 1$$

where:

half-yearly IRR = IRR (3 half-yearly amounts)

where the 3 half-yearly amounts are:

- the negative of opening RIV (year-start)
- notional net cash flows (mid-year)
- the closing RIV less term credit spread differential allowance (year-end).

ROI comparable to a post-tax WACC

ROI comparable to a vanilla

ROI

WACC

Routine and corrective maintenance and inspection

means the ROI comparable to the vanilla WACC less the product of the cost of debt (%), the leverage and the corporate tax rate means operational expenditure where the primary driver is pre-planned or programmed inspection, testing and maintenance work schedules. This includes visual checking of the external condition of system assets including any associated civil constructions (eg, substations) and activity relating to the invasive examination of system assets, and the undertaking of any subsequent works to repair defects or replace components of those assets, where the expenditure is not capitalised. This includes the costs of land owner negotiation and arrangements associated with these activities. Examples of activities classified as routine and corrective maintenance and inspection include:

- helicopter, vehicle and foot patrols
- asset surveys
- non capitalised renewal, replacement and refurbishment of network assets and/or components thereof
- environmental response
- painting of network assets

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- outdoor and indoor maintenance of substations, including weed clearance, lawn mowing and fencing,
- functional and intrusive testing of assets, plant & equipment including critical spares and equipment

S

SAIDI (System Average Interruption Duration Index)

SAIFI (System Average Interruption Frequency Index)

Secondary assets

Self-insurance allowance

Service interruptions, incidents and emergencies

means the average forced sustained Interruption duration per connection point served per year (measured in minutes). **Connection point** numbers are to be the average for the disclosure year means the average forced sustained Interruption frequency per connection point served per year (measured in frequency per year). **Connection point** numbers are to be the average for the disclosure year means system fixed assets, including ripple injection systems, SCADA, protection and telecommunications systems, that do not carry the energy that is distributed to consumers means any self-insurance allowance allowed by the **Commission** through a **CPP** means operational expenditure where the primary driver is caused by an unplanned instantaneous event or incident that impairs the normal operation of **network** assets. This relates to reactive work (either temporary or permanent) undertaken in the immediate or short term in response to an unplanned event. Includes back-up assistance required to restore supply, repair leaks or make safe. It also includes operational support such as mobile generation used during the outage or emergency response. It also includes any necessary response to events arising in the transmission system. It does not include expenditure on activities performed proactively to mitigate the impact such an event would have should it occur. Planned follow-up activities resulting from an

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event which were unable to be permanently repaired in the short term are to be included under routine and corrective maintenance and inspection

Shared asset

Sole use assets

means an asset used by more than 1 consumer in order to receive electricity lines services means assets installed as part of a new connection project used by only 1 connecting consumer in order to receive electricity line services

Standard contract

means any **contract** (being a **contract** for the carrying out of **electricity line services**) between an **EDB** any other **person** where –

- (a) the price at which the electricity line services are to be carried out under the contract is determined solely by reference to a schedule of prescribed terms and conditions, being a schedule that is publicly disclosed; and
- (b) at least 4 other persons have such contracts with the EDB, and none of those other persons is involved in the EDB, or with any of those other persons

Standard connection configuration

means, in relation to electricity lines services, the scope of supply, installation and assets typically used by an EDB to provide electricity line services to consumers in each consumer group with sufficient detail that the difference between the standard and non-standard connection configurations can be clearly identified

means, in relation to network assets of a supplier that is—

- (a) consumer-controlled and the number of controlling consumers is less than 90% of the total number of consumers of the services provided by the EDB; the part of the network assets owned by the EDB that is substantially used to provide services to—
 - (i) consumers that are controlling consumers; or

Sub-network

- (ii) consumers that are not controlling consumers; or
- (b) Aurora, either the assets located in the Dunedin geographic region or the assets located outside that region; or
- (c) Powerco, either the assets located in the Eastern geographic region or the assets located outside that region

Subtransmission

means

- (a) In relation to **AMP**s, the transport or delivery of electricity at the following voltages: 110kV, 66kV, 33kV and other voltages within this range (note: whilst voltages outside this range (eg, 22kV) may be used for the purposes of subtransmission, they are not to be included in the subtransmission reporting category)
- (b) For any other purpose, any of the electric lines, cables, plant and equipment operated at the **subtransmission voltage** that are not installed in **zone substations**. The assets include associated pilot and communication cables, switches and surge arrestors or other overhead lines and cable components installed outside the **zone substations**. Subtransmission assets exclude all EHV transformers, circuit breakers and switches and associated protection, monitoring and control equipment installed in **zone substations**

means the numerical maximum sum (demand), measured in megawatts (MW), of all supplies to connection points directly connected to the subtransmission system of EDB's network means 3 phase nominal voltage over 30 kV and up to and including 110 kV. In this determination EHV is used to denote a subtransmission voltage means single wire earth return

Subtransmission customers'
Connection Point demand

Subtransmission voltage

SWER

Custom suscept	47
System growth System operations	means gross capital expenditure where the primary driver is a change in demand (either load or number of connections) on the existing network asset which results in a requirement for either additional capacity to meet this demand or additional investment to maintain current security and quality of supply standards due to the increased demand. This includes gross capital expenditure associated with SCADA and telecommunications means operational expenditure relating to office based system operations, including: • control centre costs
	 interruption planning and notification
	 planning and co-ordinating network switching including fault switching
	• system operator liaison and management
System operator services	means a cost specified in clause 3.1.3(1)(d) of the IM determination
	Т
Target revenue	means the revenue that the EDB expects to obtain from prices
Tax payments	means regulatory tax allowance recognised proportionally to how the EDB has paid (or would have paid tax) over the tax year preceding the end of the disclosure year
Tax depreciation	has the meaning set out in clause 2.3.8(3) of the IM determination
Tax effect	has the meaning set out in the IM determination
Tax effect of amortisation of	means the tax effect of amortisation of initial
initial differences in asset values	differences in asset values
Tax effect of other temporary differences	means the tax effect of positive temporary differences less negative temporary

meanings set out in clause 2.3.8(4) and (5) of

means the tax effect of adjusted depreciation

the **IM determination**

Tax effect of adjusted

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Tax effect of total tax depreciation

means the tax effect of tax depreciation

Term credit spread difference

has the meaning set out in the **IM** determination

Term credit spread differential allowance

has the same meaning as the 'term credit spread differential' as set out in clause 2.4.11(3) of the **IM determination**

Total attributable to regulated service

2.4.11(3) of the IM determination
means the sum of directly attributable and not
directly attributable that is attributable to
electricity distribution services
means the sum of book value of qualifying

Total book value of interest bearing debt

means the sum of **book value** of **qualifying debt** and **non-qualifying debt** at the date of the latest general purpose financial statements means:

Total closing RAB values

- (a) in relation to the unallocated RAB, the sum of unallocated closing RAB values as determined in accordance with the IM determination;
- (b) in relation to the RAB, the sum of closing RAB values as determined in accordance with the IM determination

Total CPI revaluations

means:

- (a) in relation to the unallocated RAB, the sum of unallocated revaluation as determined in accordance with the IM determination;
- (b) in relation to the RAB or regulatory profit, the sum of revaluations as determined in accordance with the IM determination

Total depreciation

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation as determined in accordance with the IM determination;
- (b) in relation to the RAB or regulatory profit, the sum of depreciation as determined in accordance with the IM determination means the sum of distribution transformer capacity (EDB-owned) and distribution transformer capacity (non-EDB owned,

Total distribution transformer capacity

Commorco Act	/Electricity	Dictribution	Sarvicas	Information	Disclosuro	Dotormination 2012
Commerce Act	(Electricity	<i>d</i> istribution	Services	information	Disclosure	Determination 2012

rce Act (Electricity Distribution Services Info	ormation Disclosure) Determination 2012
	49
	estimated)
Total expenditure on	means the sum of gross capital expenditure on
distribution network	distribution network and operational
	expenditure on distribution network
Total expenditure on	means the sum of non-system fixed assets plus
distribution network business	business support plus direct billing
Total opening RAB values	means:
	 (a) in relation to the unallocated RAB, the sum of unallocated opening RAB values as determined in accordance with the IM determination;
	(b) in relation to the RAB, the sum of opening RAB values as determined in accordance with the IM determination
Total opening RAB values	means:
subject to revaluations	(a) in relation to the unallocated RAB, total opening RAB values - unallocated RAB less opening value of fully depreciated, disposed and lost assets - unallocated RAB;
	(b) in relation to the RAB, total opening RAB values - RAB less opening value of fully depreciated, disposed and lost assets – RAB
Total regulatory income	means:
	 (a) in relation to the Report on Regulatory Profit, the sum of gross line charge revenue and other regulatory income (b) in relation to the report on related party transactions, total regulatory income (as determined in accordance with paragraph (a)) from related party transactions
Transmission charge	means any payment made in respect of the use
-	of the transmission system
Transmission line charge	means gross line charge revenue relating to
revenue	transmission charges
Transmission system	means the national grid

has the meaning as defined in s 54B of the \boldsymbol{Act}

means a cost specified in clause 3.1.3(1)(c) of

Transpower

Transpower new investment

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contract charges the IM determination

U

Unallocated RAB means for the components of the **RAB** roll-

forward, the values before the application of

clause 2.1.1 of the IM determination

Unallocated works under

construction

means for the components of the works under construction roll-forward, the works under construction values before the application of

clause 2.1.1 of the IM determination

Unallocated 2009 modified asset

values

means the value of the **2009 modified asset values** before any allocation of asset value

relevant to the regulatory disclosures been

undertaken

Unallocated initial RAB value means the values of assets as determined in

accordance with clause 2.2.3(1) of the IM

determination

Unplanned interruption means any interruption in respect of which less

than 24 hours' notice, or no notice, was given, either to the public generally or specifically to the **consumers** affected by the interruption

Unregulated service has the meaning set out in the IM

determination

Utilised tax losses has the meaning set out in paragraph (a) of the

defined term in the IM determination

٧

Value of transaction means the value of the **related party**

transaction as determined in accordance with clause 7 of section 2.3 of this determination means operational expenditure where the primary driver is caused by the activity of physically felling, removing or trimming vegetation (including root management) in

proximity to overhead lines or cables.

Expenditure arising from the following activities

is included in this category:

 inspection of affected lines and cables where the inspection is substantially or wholly directed to vegetation management (e.g., as part of a

vegetation management contract).
Includes pre-trim inspections as well as well as inspections of vegetation cut for the primary purpose of ensuring the work has been undertaken in an appropriate manner

- liaison with consumers including the issue of trim/cut notices, and follow up calls on notices
- the felling or trimming of vegetation to meet externally imposed requirements or internal policy, including operational support such as mobile generation used during the activity

The following activities and related costs are excluded from this category:

- general inspection costs of assets subject to vegetation where this is not substantially directed to vegetation management (include in routine and corrective maintenance and inspection)
- costs of assessing and reviewing the vegetation management policy (included in network support)
- data collection relating to vegetation (included in network support)
- the cost of managing a vegetation management contract, except as stated above (included in network support)
- emergency work (included in service interruptions and emergencies)

W

Weighted average expected total asset life

means the weighted average expected total asset life of assets calculated by using the opening RAB values as weights where opening RAB value has the meaning set out in the **IM Determination**

Weighted average remaining asset life

Weighted average remaining useful life of relevant assets (years)

Works under construction

means the weighted average remaining asset life of assets calculated by using the opening RAB values as weights where remaining asset life and opening RAB values has the meaning set out in the IM Determination means the weighted average remaining useful life of assets included in opening unamortised initial differences in asset values calculated by using the opening unamortised initial difference in asset values as weights means:

(a) in relation to unallocated works under construction, the value of q calculated using the following formula:

$$q = a + b - c + d$$

where:

a = unallocated works under construction - preceding disclosure year

b = unallocated capital expenditure

c = unallocated assets commissioned

d = adjustment resulting from cost allocation

- (b) in relation to allocated works under construction, the value (as determined in accordance with paragraph (a)) which was allocated to electricity distribution services in accordance with clause 2.1.1 of the IM determination
- (c) in relation to the establishment of the initial RAB value, the value of works under construction included in unallocated 2009 modified asset values as works under construction is defined in the IM determination

Υ

Year change made

means:

(a) in relation to assets or groups of assets where depreciation is included in depreciation - no standard life asset, the

- year the asset was acquired;
- (b) in relation to assets or groups of assets where depreciation is included in depreciation - modified life assets, the year the asset life was modified;
- (c) in relation to assets or groups of assets where depreciation is included in depreciation - alternative depreciation determined in accordance with CPP, the start of the CPP period

Ζ

Zone substation

means the transformers, switchgear, protection and control and SCADA equipment, low voltage and station direct current systems, other secondary systems, ripple injection plant and outdoor structure installed in an electrical power substation primarily used to convert subtransmission voltages to distribution voltages. Zone substation assets include the land, building and the value of site developments

Zone substation transformer capacity

means the sum of the name-plate ratings (MVA capacity) of all **zone substation** transformers in use on the **EDB**'s **network** and must represent the long-term operating capacity of the transformer as it is installed, not the emergency or short-term ratings (Note: Ratings uplift due to oil, air or other installed and operating cooling mechanisms should be captured in this measure. This measure does not include transformers that are not energised, e.g. spares)

PART 2 DISCLOSURE REQUIREMENTS

2.1 INFORMATION DISCLOSURE

- 1. Subject to sections 2.9 and 2.10, from the **commencement date** every **EDB** must comply with the information disclosure requirements set out in this determination and, in particular, must comply with:
 - 1.1 The requirements to disclose financial information in section 2.3
 - 1.2 The requirement to disclose pricing and related information in section 2.4
 - 1.3 The requirement to disclose asset management information in section 2.5
 - 1.4 The audit, certification and verification requirements in sections 2.6 and 2.7
 - 1.5 The retention and continuous disclosure requirements in section 2.8
 - 1.6 The transitional provisions in section 2.10

2.2 APPLICABLE INPUT METHODOLOGIES

- 1. Every **EDB** must apply the following **IMs** as applicable, when complying with this determination:
 - 1.1 asset valuation
 - 1.2 cost allocation
 - 1.3 treatment of taxation.

2.3 FINANCIAL INFORMATION

Annual Disclosure Relating to Financial Information

- 1. Subject to subclauses 4, 5, 6 and 7 of this section and section 2.10, within 5 **months** after the end of each **disclosure year**, every **EDB** must disclose information relating to its financial position by:
 - Subject to subclauses 2 and 3 below, completing each of the following reports by inserting all information relating to the electricity lines services supplied by the EDB for that disclosure year:
 - 1.1.1 the Report on Return on Investment set out in Schedule 1;
 - 1.1.2 the Report on Regulatory Profit set out in Schedule 2;
 - 1.1.3 the Report on Regulatory Tax Allowance set out in Schedule 3

- 1.1.4 the Report on Term Credit Spread Differential Allowance set out in Schedule 4;
- 1.1.5 the Report on Regulatory Asset Base Roll Forward set out in Schedule5;
- 1.1.6 the Report on Expenditure set out in Schedule 6;
- 1.1.7 the Report on Expenditure Forecasts set out in Schedule 7;
- 1.1.8 the Report on Related Party Transactions set out in Schedule 8;
- 1.1.9 the Report on Asset Allocations set out in Schedule 9;
- 1.1.10 the Report on Cost Allocations set out in Schedule 10; and
- 1.2 **Publicly disclosing** each of those reports;
- 2. Subject to section 2.10, in completing Schedule 1, an **EDB** can elect to disclose information in accordance with part 1c of Schedule 1;
- 3. Schedule 4 is only required to be completed by qualifying suppliers as qualifying suppliers is defined in the **IM determination**.
- 4. Where an item disclosed in accordance with subclause 1.1 above is classified differently from the previous year an **EDB** must disclose as notes to the relevant disclosure the:
 - 4.1 Nature of the item reclassified
 - 4.2 Value of the item in the current **disclosure year** and in the previous **disclosure year**
 - 4.3 Classification of the item in the previous **disclosure year**
 - 4.4 Classification of the item in the current **disclosure year**
 - 4.5 Reason why the item has been reclassified
- 5. In completing Schedule 6:
 - 5.1 For each material quality of supply project:
 - 5.1.1 separately disclose a description of the project and its value in note 6a(iii) of Schedule 6;
 - 5.1.2 disclose the purpose of the project and a description of the assets created for each project in the commentary in note 6a of Schedule 6
 - 5.2 For each material **legislative and regulatory** project

- 5.2.1 separately disclose a description of the **legislative or regulatory** requirement and its value in note 6a(v) of Schedule 6;
- 5.2.2 disclose a description of the assets created in the commentary to note 6a of Schedule 6;
- 5.3 For each material atypical non-system fixed assets project:
 - 5.3.1 separately disclose a description of the project and its value in note 6a(vi) of Schedule 6;
 - 5.3.2 disclose the purpose of the project and a description of the assets created for each in the commentary note 6a of Schedule 6
- 5.4 For each material **atypical** expenditure included in **operational expenditure** separately disclose a description of the project, the purpose of the project, and the **operational expenditure** categories the expenditure relates to in the commentary to note 6b of Schedule 6
- 6. In completing Schedules 9 and 10:
 - 6.1 **Publicly disclosing**, for each asset category in Schedule 9 and each operational expenditure category in Schedule 10 that has not directly attributable costs:
 - 6.1.1 a description of the **not directly attributable** costs or assets;
 - 6.1.2 the allocation methodology types used to allocate the not directly attributable costs or assets;
 - 6.1.3 where more than one allocation method is used, the percentage of **not directly attributable** costs or assets allocated using each method;
 - 6.1.4 where ABAA or OVABAA methodologies are used, whether the allocators are proxy asset allocators, proxy cost allocators or causal allocators, as ABAA, OVABAA, proxy assets allocator, proxy cost allocator and causal are defined in the **IM determination**; and
 - 6.1.5 the **allocators** used and the rationale for using each **allocator**.
- 7. For the purpose of subclause 1 above, **transactions with related parties** must be accounted for:
 - 7.1 Where the transaction is for **assets acquired from a related party**, in accordance with clause 2.2.11(1)(g) of the **IM Determination**;
 - 7.2 For any transaction between related parties (other than a transaction for assets acquired from a related party), a EDB must elect to disclose the transaction in accordance with one of the following approaches:

- 7.2.1 subject to clause 8 below, at the cost incurred by the **related party** providing the service; or
- 7.2.2 subject to clause 8 below, where the transaction involves the provision of electrical contracting services to maintain and/or develop the **network**, at the cost directly incurred by the **related party** in providing the good or service in question plus a mark-up which does not exceed 17.2% (on those directly incurred costs); or
- 7.2.3 at the transaction value, where the **related party** makes at least 75% of its sales to unrelated parties and the **prices** charged to the **EDB** are demonstrably the same as those charged to unrelated parties; or
- 7.2.4 at the transaction value, where the services in question had previously been outsourced and the **EDB** can demonstrate that the cost of supply from the **related party** was the same or less than the costs incurred under the previous outsourced arrangement; or
- 7.2.5 at the transaction value, where the value of all transactions with that related party is less than 1% of the EDB's total revenue from the regulated service for that year (and the total value of all related party transactions is less than 5% of the EDB's total revenue from the regulated service); or
- 7.2.6 subject to clause 9 below, at the transaction value, where a certified tender has been undertaken; or
- 7.2.7 in all other cases, the transaction should be disclosed at a nil value.
- 8. For the purpose of subclauses 7.2.1 and 7.2.2 above, where a **related party transaction** is disclosed at a cost directly incurred by, or a value based partly on the cost directly incurred by, the **related party**, then the **directors** of the **EDB** must certify that, having made all reasonable enquiries, including enquiries of the **related party**:
 - 8.1 The cost incurred by the **related party** in providing the service to the **EDB** is fair and reasonable to the **EDB**; and
 - 8.2 The cost incurred by the **related party** in providing the service to the **EDB** is proportionate to the cost incurred by the **related party** in providing the same type of services to other parties, including unrelated parties.
- 9. For the purpose of subclause 7.2.6 above, a tender is a certified tender when:
 - 9.1 The **directors** of the **EDB** have certified:
 - 9.1.1 that an open competitive tender was used to determine the transaction value;

- 9.1.2 that the tender has been run in a manner intended to ensure there were multiple credible competing tender proposals from parties unrelated to the EDB;
- 9.1.3 that all actual and potential tenderers were provided with the same information and there was no information or communication relevant to the tender that was provided only to the **related party**;
- 9.1.4 that other tender proposals were received, and 1 or more such tenders is willing to discuss their tender proposal with the Commission (if the Commission wishes);
- 9.1.5 that the lowest qualifying tender proposal was accepted.
- 9.2 The **EDB** holds documentation identifying:
 - 9.2.1 how many tender proposals were received, and how many tender proposals met any qualifying criteria and were considered for acceptance;
 - 9.2.2 why any tender proposal lodged was not considered by the **EDB** for acceptance (if any).
- 10. Subject to section 2.10, within 5 months after the end of each **disclosure year**, every **EDB** must disclose to the **Commission** information supporting the information disclosed in accordance with subclause 1.1 above by completing each of the following reports by inserting all information relating to the information supplied by the **EDB** in Schedules 9 and 10 for that **disclosure year**:
 - 10.1 the Report Supporting Asset Allocation set out in Schedule 11;
 - 10.2 the Report Supporting Cost Allocation set out in Schedule 12

2.4 PRICING AND RELATED INFORMATION

Disclosure of pricing methodologies

- 1. Every **EDB** must **publicly disclose**, prior to the beginning of each **disclosure year**, a pricing methodology which:
 - 1.1 Describes the methodology, in accordance with clause 3 below, used to calculate the **prices** payable or to be payable
 - 1.2 Explains, in accordance with clause 4 below, any changes in **prices** and **target** revenues
 - 1.3 Indicates, in accordance with clause 5 below, any implications of the **pricing** strategy for future prices

- 1.4 Explains, in accordance with clause 6 below, the approach taken with respect to pricing in **non-standard contracts** and distributed generation (if any)
- 1.5 Explains whether, and if so how, the **EDB** has sought the view of **consumers**, their expectations in terms of **price** and **quality**, and reflected those views, in calculating the **prices** payable or to be payable. If the EDB has not sought the views of consumers, the reasons for not doing so must be disclosed.
- 2. Any change in the methodology or adoption of a different methodology, must be **publicly disclosed** 1 month before prices determined in accordance with the change or the different methodology take effect.
- 3. Every disclosure under clause 1 above must:
 - 3.1 Describe the methodology used to calculate **prices** payable or to be payable
 - 3.2 Include information and commentary to enable interested persons to understand how **prices** were set for each **consumer group**, including the assumptions and statistics used to determine **prices** for each **consumer group**
 - 3.3 Demonstrate the extent to which the pricing methodology is consistent with the **pricing principles** in Appendix C to this determination and explain the reasons for any inconsistency between the pricing methodology and the **pricing principles**
 - 3.4 Where applicable, identify the key components of **target revenue** required to cover the costs and profits of the **EDB**'s provision of **electricity lines services**, including the **cost of capital**. Disclosure must include the numerical value of each of the components
 - 3.5 State the **consumer groups** for whom **prices** have been set, and describe:
 - 3.5.1 the rationale for grouping **consumers** in this way
 - 3.5.2 the method and the criteria used by the **EDB** to allocate **consumers** to each of the **consumer groups**.
 - 3.6 Provide for each **consumer group**, the proportion of **prices** (as applicable) which are:
 - 3.6.1 fixed
 - 3.6.2 kWh consumption-based
 - 3.6.3 peak demand-based
 - 3.6.4 connection capacity-based
 - 3.6.5 location-based

- 3.6.6 time-based elements of the above
- 3.6.7 imposed in any other manner
- and describe the rationale for determining the proportions of **prices** in this manner.
- 3.7 Where applicable, describe the method used by the **EDB** to allocate the components of **target revenue** among **consumer groups**, including the numerical values of the different components allocated to each **consumer group** and the rationale for allocating them in this way.
- 4. Every disclosure under clause 1 above must:
 - 4.1 To the extent **prices** have changed from **prices** disclosed for the immediately preceding **disclosure year**, explain the reasons for changes, and quantify the difference for each of those reasons
 - 4.2 State the target revenue to be collected for the current disclosure year
 - 4.3 Subject to section 2.10, state the **target revenue** collected for the **disclosure year** immediately preceding the current **disclosure year** as specified in the pricing methodology for that **disclosure year**
 - 4.4 Explain the reasons for any differences between the **target revenue** for the current **disclosure year** and the **target revenue** disclosed for the immediately preceding **disclosure year**, and quantify the difference for each of those reasons.
- 5. Every disclosure under clause 1 above must, if the **EDB** has a **pricing strategy**:
 - 5.1 Explain the **pricing strategy** for the next 5 **disclosure years** (or as close to 5 years as the **pricing strategy** allows), including the current **disclosure year** for which **prices** are set
 - 5.2 Explain how and why **prices** for each **consumer group** will change as a result of the **pricing strategy**
 - 5.3 If the **pricing strategy** has changed from the preceding **disclosure year**, identify the changes and explain the reasons for the changes.
- 6. Every disclosure under clause 1 above must
 - 6.1 Describe the approach to setting **prices** for **non-standard contracts**, including:
 - 6.1.1 the extent of **non-standard contract** use, including the number of **ICP**s represented by **non-standard contracts** and the value of **target revenue** anticipated from **non-standard contracts**

- 6.1.2 how the **EDB** determines whether to use a **non-standard contract**, including any criteria used
- 6.1.3 any specific criteria or methodology used for determining **prices** for **non-standard contracts** and how these criteria or that methodology is consistent with the **pricing principles** in Appendix C to this determination
- 6.2 Describe the **EDB**'s obligations and responsibilities (if any) to customers on **non-standard contracts** in the event that the supply of **electricity lines services** to the customer is interrupted. Disclosure must explain:
 - 6.2.1 the extent of the differences in these terms within **standard contracts** and **non-standard contracts**
 - 6.2.2 any implications of this approach for determining **prices** for **non- standard contracts**
- 6.3 In relation to payments made to and by providers of distributed generation, include the:
 - 6.3.1 amount of the payments
 - 6.3.2 structure of the payments
 - 6.3.3 rationale for the payments.

Disclosure of capital contributions

- 7. Every **EDB** must at all times **publicly disclose**:
 - 7.1 A description of its current policy or methodology for determining **capital contributions**, including:
 - 7.1.1 the circumstances (or how to determine the circumstances) under which the **EDB** may require a **capital contribution** from **consumers**;
 - 7.1.2 how the amount payable by a consumer of any capital contribution is determined. Disclosure must include a description of how the costs of any shared assets (if applicable) and any sole use assets that are included in the amount of the capital contribution, are calculated
 - 7.1.3 the extent to which any policy or methodology is consistent with principles 1, 3 and 4 of the **pricing principles** in Appendix C to this determination.
 - 7.2 A statement of whether a **consumer** can use an independent contractor to undertake some or all of the work covered by the **capital contribution** sought

by the **EDB**, as an alternative to paying the full amount of the **capital contribution** to the **EDB**

- 7.3 If the **EDB** has a standard schedule of **capital contribution** charges, the current version of that standard schedule.
- 8. When a **consumer** from whom a **capital contribution** is sought queries the **capital contribution** charge, (and when the charge is not covered in the schedule of standard **capital contribution** charges, or no such schedule exists) the **EDB** must, within 10 working days of receiving the request, provide reasonable explanation to any reasonable query from that **consumer** of the components of that charge and how these were determined.

Disclosure of prescribed terms and conditions of contracts

- 9. Every **EDB** must, not later than 1 month after entering into a **prescribed contract**, that is a **standard contract**, **publicly disclose**:
 - 9.1 If the other party to the contract is an **electricity retailer**, the name of that **electricity retailer**
 - 9.2 In any other case, the **prescribed terms and conditions** of the **prescribed contract**.
- 10. Every **EDB** must, not later than 1 month after entering into a **prescribed contract** that is a **non-standard contract**, **publicly disclose**:
 - 10.1 If the other party to the contract is an **electricity retailer**, the name of that **electricity retailer**
 - 10.2 In any other case:
 - 10.2.1 a description of the goods or services to be supplied under the **contract**
 - 10.2.2 the estimated value of the goods and services to be supplied under the **contract.**
- 11. Every **EDB** must disclose to any **person**, within 1 month of a request by that **person**, the **prescribed terms and conditions** of a **prescribed contract** that is a **non-standard contract**.
- 12. If any **prescribed terms and conditions** of a **prescribed contract** that is also a **standard contract** (including a **prescribed contract** that was entered into before the date on which this determination came into force) are modified, the **EDB** must, no later than 1 month after those modifications take effect, **publicly disclose**:
 - 12.1 The **prescribed contract** concerned

- 12.2 The modifications made to the **prescribed terms and conditions**.
- 13. If any prescribed terms and conditions of a prescribed contract that is a non-standard contract entered into before the date on which this determination came into force are modified, the EDB must disclose to any person, within 1 month of a request by that person, the modifications made to the prescribed terms and conditions.
- 14. Every **EDB** must, when **publicly disclosing** or disclosing on request, some or all (as the case may be) of the **prescribed terms and conditions** of a **non-standard contract** under clauses 11 or 12 above, include the following information:
 - 14.1 The electricity supply capacity (in kilovolt amperes) of the assets used for the purposes of conveying electricity under the **contract**:
 - 14.1.1 at the point of supply, if the electricity is conveyed to a consumer; or
 - 14.1.2 at the point at which the electricity is supplied to any **person** other than a **consumer**.
 - 14.2 The voltage at which the electricity is to be supplied or conveyed under the non-standard contract
 - 14.3 Where the other party to the **non-standard contract** is a **consumer**, the 2-digit ANZSIC Classification Code 2006 (if any) applicable to that **consumer**.
- 15. For the purposes of this section, **public disclosure** by an **EDB** of the **prescribed terms** and conditions of a **standard contract** is to be regarded as **public disclosure** by that **EDB** in relation to all of its **standard contracts** with the same **prescribed terms and** conditions.

Disclosure of Prices

- 16. Every **EDB** must at all times **publicly disclose**:
 - 16.1 Each current **price** expressed in a manner that enables **consumers** to determine:
 - 16.1.1 the **consumer group** or groups applicable to them, including the capacity of the **consumer group**
 - 16.1.2 the total **price** for **electricity lines services** applicable to them
 - 16.1.3 of the total **price**, the **prices** represented by each type of charge applicable to them
 - 16.2 The amount of each current **price** that is attributable to **transmission charges** or other charges of any other **regulated supplier**

- 16.3 The number (or estimated number) of **consumers** by whom each **price** is payable
- 16.4 The date at which each **price** was or will be first introduced
- 16.5 The **price** that was payable immediately before each current **price** (if any) expressed in the manner referred to in subclause 16.1 above.
- 17. Every **EDB** must, at least 20 working days before changing a **price** or introducing a new **price** that is payable by 5 or more **consumers**,

17.1 **Publicly disclose**:

- 17.1.1 the information specified in subclauses 1.1 to 1.5 above in respect of that **price**
- 17.1.2 an explanation of the reasons for the new **price** or the changed **price**.
- 17.2 Give written notice to each **consumer** by whom that **price** is payable, including the information specified in clause 16 above in respect of that **price**
- 17.3 Notify in the news section of 2 separate editions of each newspaper that is widely read by **consumers** connected to lines of that **EDB**, details of the **price**, including:
 - 17.3.1 the changed **price** alongside the immediately preceding **price** applicable
 - 17.3.2 contact details where further details of the new or changed **price** can be found including the URL of the **EDB**'s publicly accessible website.
- 18. Every **EDB** must, in respect of all new **prices** payable by 4 or fewer **consumers**:
 - 18.1 Within 5 months after the end of each **disclosure year**, **publicly disclose** the information specified in clause 16 above in respect of those **prices** introduced in the **disclosure year**
 - 18.2 At least 20 working days before introducing a new **price**, give written notice to each **consumer** by whom that **price** is payable, the information specified in clause 16 above in respect of that **price**.

Disclosure of Pricing Statistics

- 19. Within 5 months after the end of each **disclosure year**, every **EDB** must **publicly disclose** the information specified in Schedule 13, disclosing information for each **consumer group**.
- 20. If **prices** differ between **sub-networks**, a separate Schedule 13 must be completed for each **sub-network**.

Disclosure of financial distributions arising from ownership interest

21. At the time an EDB makes a financial distribution, including discretionary discounts and rebates to consumers in respect of the current disclosure year, the EDB must publicly disclose its methodology for calculating the discretionary discounts and rebates to consumers, so that consumers can accurately determine their entitlement.

2.5 ASSET MANAGEMENT INFORMATION

Disclosure relating to asset management information

- Subject to clause 3 below, before the start of each disclosure year commencing with the disclosure year 2013, every EDB must complete and publicly disclose an AMP that—
 - 1.1 Relates to the **electricity distribution services** supplied by the **EDB**;
 - 1.2 Meets the purposes of **AMP** disclosure set out in clause 2 below;
 - 1.3 Has been prepared in accordance with Appendix A to this determination;
 - 1.4 Is consistent with the reports disclosed in the same **disclosure year** under subclause 5.1 below.
- 2. The purposes of **AMP** disclosure referred to in subclause 1.2 above are that the **AMP**
 - 2.1 Must provide sufficient information for an interested person to assess whether:
 - 2.1.1 assets are being managed for the long term;
 - 2.1.2 the required level of performance is being delivered; and
 - 2.1.3 costs are efficient and performance efficiencies are being achieved;
 - 2.2 Must be capable of being understood by an interested person with a reasonable understanding of the management of infrastructure assets;
 - 2.3 Should provide a sound basis for the ongoing assessment of asset-related risks, particularly high impact asset-related risks.
- 3. If a EDB has publicly disclosed an AMP under clause 1 above in the previous disclosure year, then the EDB may—
 - 3.1 Elect to not comply with clause 1 above in the current disclosure year; and
 - 3.2 Complete and **publicly disclose** an **AMP update** under clause 4 below.
- 4. For the purpose of subclause 3.2 above, the **AMP update** must—

- 4.1 Relate to the **electricity distribution services** supplied by the **EDB**;
- 4.2 Identify any major changes to the **network development plans** disclosed in the last **AMP** under clauses 15 to 18 of Appendix A;
- 4.3 Identify any major changes to the lifecycle (maintenance and renewal) plans disclosed in the last **AMP** under clause 19 of Appendix A;
- 4.4 Be consistent with the reports disclosed in the same disclosure year under subclause 5.1 below
- 4.5 Provide the reasons for any material changes since the previous disclosure year in the Network Expenditure AMP Report set out in Schedule 14.
- 5. Before the start of each **disclosure year**, every **EDB** must—
 - 5.1 Complete each of the following reports by inserting all information relating to the **electricity distribution services** supplied by the **EDB** for the **disclosure years** provided for in the following reports—
 - 5.1.1 the Network Expenditure AMP Report set out in Schedule 14;
 - 5.1.2 the Network Driver AMP Report set out in Schedule 15;
 - 5.1.3 the Network Asset AMP Report set out in Schedule 16;
 - 5.1.4 the AMMAT Report set out in Schedule 17, under clauses 21 and 22 of Appendix A; and
 - 5.2 **Publicly disclose** these reports.
- 6. Within 5 months after the end of each **disclosure year**, every **EDB** must—
 - 6.1 Complete each of the following reports by inserting all information relating to the **electricity distribution services** supplied by the **EDB** for the **disclosure years** provided for in the following reports:
 - 6.1.1 the Network Driver Report set out in Schedule 18;
 - 6.1.2 the Network Performance Report set out in Schedule 19; and
 - 6.1.3 **publicly disclose** these reports.
- 7. If a **EDB** has **sub-networks**, complete each of the following reports by inserting all information relating to the **electricity distribution services** supplied by the **EDB** in relation to each **sub-network** for the **disclosure years** provided for in the report—
 - 7.1 The Network Driver Report set out in Schedule 18;
 - 7.2 The Network Performance Report set out in Schedule 19; and

7.3 **Publicly disclose** these reports.

2.6 AUDITOR'S REPORTS

- Where an EDB is required to publicly disclose any audited disclosure information, the EDB must:
 - 1.1 Procure a report by an **independent auditor** in respect of that **audited disclosure information** signed by the **independent auditor** (either in his or her own name or that of his or her firm), stating:
 - 1.1.1 A duty of care to the **Commission**; and
 - 1.1.2 the work done by the independent auditor; and
 - 1.1.3 the scope and limitations of the audit; and
 - 1.1.4 the existence of any relationship (other than that of auditor) which the **independent auditor** has with, or any interests which the **independent auditor** has in, the **EDB** or any of its subsidiaries; and
 - 1.1.5 whether the independent auditor has obtained all information and explanations that he or she required and, if not, the information and explanations not obtained; and
 - 1.1.6 whether, in the independent auditor's opinion, as far as appears from an examination of them, proper records to enable the complete and accurate compilation of required information have been kept by the EDB; and, if not, the records not so kept; and
 - 1.1.7 subject to clause 1.2, whether (and, if not, the respects in which it does not), in the **independent auditor**'s opinion, the **audited disclosure information** complies with this determination; and
 - 1.1.8 in respect of historical financial information contained in Schedules 1 to 12, 20 and 21 whether (and, if not, the respects in which it does not), in the independent auditor's opinion, that information has been prepared in all material respects in accordance with this determination; and
 - 1.2 For the purpose of subclause 1.1.7 above, 'complies with this determination' means:
 - 1.2.1 in respect of historical non-financial information contained in Schedules 13, 18, and 19 whether (and, if not, the respects in which it does not), in the **independent auditor**'s opinion, the **EDB** has complied in all material respects with the requirements, including guidance (if any) issued by the **Commission**, and the information is based on the **records** examined under subclause 1.1.6 above; and

- 1.2.2 in respect of the prospective financial or non-financial information included in Schedule 7 are (where applicable and except to the extent that amendments to those requirements have changed that basis) presented on a basis consistent with the regulatory accounting or technical measurement requirements used for disclosures for the current disclosure year and the immediately preceding disclosure year, and are calculated based on source data provided by the EDB; and
- 1.3 **Publicly disclose** the **independent auditor**'s report prepared in accordance with subclause 1.1 above at the same time as the **EDB publicly discloses** the **audited disclosure information**.

2.7 CERTIFICATES

- 1. Where an **EDB** is required to **publicly disclose** any information under clause 1 of section 2.4; and clause 1 and subclauses 3.2 and 5.1 of section 2.5, the **EDB** must at that time **publicly disclose** a certificate in the form set out in Schedule 22 in respect of that information, duly signed by 2 **directors** of the **EDB**.
- 2. Where an **EDB** is required to **publicly disclose** any information under any of subclause 1.1 and clause 10 of section 2.3; and clauses 19 and 20 of section 2.4, and clauses 6 and 7 of section 2.5 the **EDB** must at that time **publicly disclose** a certificate in the form set out in Schedule 23 in respect of that information, duly signed by 2 **directors** of the **EDB**.
- 3. Where an **EDB** is required to **publicly disclose** any information under any of subclauses 1.1, 1.2 of section 2.10, the **EDB** must at that time **publicly disclose** a certificate in the form set out in Schedule 24 in respect of that information, duly signed by 2 **directors** of the **EDB**.

2.8 RETENTION AND CONTINUING DISCLOSURES

1. An **EDB** that is required by this determination to **publicly disclose** any information must retain, and continuously **publicly disclose**, that information for at least 7 years from the date that information is first required to be **publicly disclosed**.

2.9 EXEMPTIONS

- 1. The **Commission** may at any time, by written notice to an **EDB**-
 - 1.1 Exempt the EDB from any or all of the requirements of this determination, for a period and on such terms and conditions as the Commission specifies in the notice; and
 - 1.2 Amend or revoke any such exemption.

2.10 TRANSITIONAL PROVISIONS

- 1. Subject to clause 2 below, within 7 months after the end of the **disclosure year** 2012, the **EDB** must:
 - 1.1 Complete the Report on Transitional Financial Information set out in Schedule21;
 - 1.2 Complete the Report on Asset Allocations set out in Schedule 9 by inserting all information relating to the asset allocation for the total opening RAB value disclosed in Schedule 5; and
 - 1.3 **Publicly disclose** those reports.
- 2. Subject to clause 3 of section 2.10, where an **EDB** elects to undertake an adjustment in accordance with clause 2.2.1 of the **IM Determination**, within 7 months after the **disclosure year** 2012 the **EDB** must:
 - 2.1 Complete the Asset Adjustment Process set out in Schedule 20;
 - 2.2 Procure a written engineer's report that complies with the requirements specified in Appendix B; and
 - 2.3 **Publicly disclose** those reports.
- 3. Where an EDB has disclosed information to the Commission on the initial RAB and asset adjustment process as provided for under clauses 2.2.1 to 2.2.3 of the IM Determination, the information disclosed in accordance with subclause 2.1 above must be consistent with that disclosure.
- 4. Despite any requirements set out in subclauses 1.1, 10.1 and 10.2 of section 2.3; clause 19 of section 2.4 and subclauses 1.1 and 1.2 of section 2.10, but subject to clause 5 of this section, any information that would otherwise be required to be **publicly disclosed** under subclauses 1.1, 10.1 and 10.2 of section 2.3; clause 19 of section 2.4 and subclauses 1.1 and 1.2 of section 2.10 in respect of the **disclosure year** 2012 is required to be **publicly disclosed** within 7 months after the end of the **disclosure year** 2012;
- 5. Notwithstanding any requirements set out in section 2.3 of this determination, the following transitional provisions apply in respect of the **disclosure year** 2012:
 - 5.1 Information in 1a of the Report on Return on Investment set out in Schedule 1 relating to **CY**-2 and **CY**-1 is not required to be disclosed
 - 5.2 Information in 5a of The Report on Regulatory Asset Base Roll Forward set out in Schedule 5 relating to **CY**-3 and **CY**-4 is not required to be disclosed
 - 5.3 In 6a of the Report on Expenditure set out in Schedule 6 and the Report on Expenditure Forecasts set out in Schedule 7,

- 5.3.1 'reliability, safety and environment' (as defined in the **2008** requirements), must be disclosed as quality of supply
- 5.3.2 Legislative and regulatory is not required to be separately disclosed
- 5.4 In 6a of the Report on Expenditure set out in Schedule 6, 6a(i)-(vi) is not required to be disclosed
- In 6b of the Report on Expenditure set out in Schedule 6 and the Report on Expenditure Forecasts set out in Schedule 7,
 - 5.5.1 'fault and emergency maintenance' (as defined in the 2008 requirements), must be disclosed as **service interruptions**, **incidents** and **emergencies**
 - 5.5.2 **Vegetation management** is not required to be separately disclosed
 - 5.5.3 'routine and preventative maintenance' and 'refurbishment and renewal maintenance' (as defined in the **2008 requirements**), must be disclosed as **routine and corrective maintenance and inspection**
 - 5.5.4 'system management and operations' (as defined in the **2008** requirements), must be disclosed as system operations
 - 5.5.5 **Network support** is not required to be separately disclosed
 - 5.5.6 'general management, administration and overheads' (as defined in the **2008 requirements**), must be disclosed as **business support**
 - 5.5.7 **Direct billing** is not required to be separately disclosed
- 5.6 In completing the Report on Expenditure Forecast as set out in Schedule 7, references to forecast expenditure is to be to the forecast expenditure for the current disclosure year disclosed under clause 7 of the 2008 requirements
- 5.7 In completing the Report on Asset Allocations set out in Schedule 9 and the Report Supporting Asset Allocations set out in Schedule 11, allocation disclosures must be made aligned to the categories outlined in subclause 5.3 above.
- 5.8 In completing the Report on Cost Allocations set out in Schedule 10 and the Reporting Supporting Cost Allocations set out in Schedule 12, allocation disclosures must be made aligned to the categories outlined in subclause 5.5 above.
- 6. Notwithstanding any requirements set out in section 2.3 of this determination, the following transitional provisions apply in respect of the **disclosure year** 2013:

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- 6.1 Information in 1a of the Report on Return on Investment set out in Schedule 1 relating to **CY**-2 is not required to be disclosed
- 6.2 Information in 5a of the Report on Regulatory Asset Base Roll Forward set out in Schedule 5 relating to **CY**-3 and **CY**-4 is not required to be disclosed
- 6.3 In completing the Report on Expenditure Forecast as set out in Schedule 7, references to **forecast expenditure** is to be to the forecast expenditure for the current disclosure year disclosed under clause 7 of the **2008** requirements, recast to align with the **operational expenditure** and **capital expenditure** categories of this **determination**
- 7. For the **disclosure year** 2013 in relation to subclauses 4.3 and 4.4 of section 2.4, every **EDB** must (if applicable) explain any difference between the **target revenue** for the current **disclosure year**, and the revenue required to be disclosed in accordance with Requirement 23(b) of the **2008 requirements**.
- 8. The information required under clause 7 of section 2.4 above is not required to be **publicly disclosed** for the first time until 5 months after this determination is determined.

Dr Mark Berry, *Chair* Sue Begg, *Deputy Chair*

Pat Duignan Stephen Gale

Dated at Wellington this day of 2012.

COMMERCE COMMISSION

Appendix A Asset Management Plans

This Appendix sets out the mandatory disclosure requirements with respect to **AMP**s. The text in italics provides a commentary on those requirements. The purpose of the commentary is to provide guidance on the expected content of disclosed **AMP**s. The commentary has been prepared on the basis that **EDB**s will implement best practice asset management processes.

AMP design

- 1. The core elements of asset management—
 - 1.1 A focus on performance measurement, monitoring and continuous improvement of asset management practices;
 - 1.2 Close alignment with corporate vision and strategy;
 - 1.3 That asset management is driven by clearly defined strategies, business objectives and service level targets;
 - 1.4 That responsibilities and accountabilities for asset management are clearly assigned;
 - 1.5 An emphasis on knowledge of what assets are owned and why, the location of the assets and the condition of the assets;
 - 1.6 An emphasis on optimising asset utilisation and performance;
 - 1.7 That a total life cycle approach should be taken to asset management;
 - 1.8 That the use of 'non-network' solutions and demand management techniques as alternatives to asset acquisition is considered.
- 2. The disclosure requirements are designed to produce **AMP**s that—
 - 2.1 Are based on, but are not limited to, the core elements of asset management identified in clause 1;
 - 2.2 Are clearly documented and communicated to all stakeholders;
 - 2.3 Contain sufficient information to allow interested persons to make an informed judgement about the extent to which the EDB's asset management processes meet best practice criteria consistent with outcomes produced in competitive markets;
 - 2.4 Specifically support the achievement of disclosed service level targets;
 - 2.5 Emphasise knowledge of the performance and risks of assets and identify opportunities to improve performance and provide a sound basis for ongoing risk assessment;
 - 2.6 Consider the mechanics of delivery including resourcing;

- 2.7 Consider the organisational structure and capability necessary to deliver the **AMP**;
- 2.8 Consider the organisational and contractor competencies and any training requirements;
- 2.9 Consider the systems, integration and information management necessary to deliver the plans;
- 2.10 Use unambiguous and consistent definitions of asset management processes to enhance comparability of asset management practices over time and between EDBs;
- 2.11 Promote continual improvements to asset management practices.

Disclosing an **AMP** does not constrain an **EDB** from managing its assets in a way that differs from the **AMP** if its circumstances change after preparing the plan or if the **EDB** adopts improved asset management practices.

Contents of the AMP

- 3. The **AMP** must include the following:
 - 3.1 A summary that provides a brief overview of the contents and highlights information that the **EDB** considers significant
 - 3.2 Details of the background and objectives of the **EDB**'s asset management and planning processes including the purpose statement in clause 3.3 of this appendix.
 - 3.3 A purpose statement which:
 - 3.3.1 makes clear the purpose and status of the **AMP** in the **EDB**'s asset management practices. The purpose statement must also include a statement of the objectives of the asset management and planning processes
 - 3.3.2 states the corporate mission or vision as it relates to asset management
 - 3.3.3 identifies the documented plans produced as outputs of the annual business planning process adopted by the **EDB**
 - 3.3.4 states how the different documented plans relate to one another, with particular reference to any plans specifically dealing with asset management
 - 3.3.5 includes a description of the interaction between the objectives of the **AMP** and other corporate goals, business planning processes, and plans

The purpose statement should be consistent with the **EDB**'s vision and mission statements, and show a clear recognition of stakeholder interest.

- 3.4 Details of the **AMP planning period**, which must cover at least a projected period of 10 years commencing with the **disclosure year** following the date on which the **AMP** is required to be disclosed
 - Good asset management practice recognises the greater accuracy of short-to-medium term planning, and will allow for this in the **AMP**. The **AMP**s for the second 5 years of the **AMP** planning period need not be presented in the same detail as the first 5 years.
- 3.5 The date that it was approved by the **directors**
- 3.6 A description of stakeholder interests (owners, **consumers** etc) which identifies important stakeholders and indicates:
 - 3.6.1 how the interests of stakeholders are identified
 - 3.6.2 what these interests are
 - 3.6.3 how these interests are accommodated in asset management practices
 - 3.6.4 how conflicting interests are managed
- 3.7 A description of the accountabilities and responsibilities for asset management on at least 3 levels, including:
 - 3.7.1 governance—a description of the extent of director approval required for key asset management decisions and the extent to which asset management outcomes are regularly reported to directors
 - 3.7.2 executive—an indication of how the in-house asset management and planning organisation is structured
 - 3.7.3 field operations—an overview of how field operations are managed, including a description of the extent to which field work is undertaken in-house and the areas where outsourced contractors are used
- 3.8 All significant assumptions
 - 3.8.1 quantified where possible
 - 3.8.2 clearly identified in a manner that makes their significance understandable to interested persons
 - 3.8.3 a description of changes proposed where the information is not based on the EDB's existing business

- 3.8.4 set out the sources of uncertainty and the potential effect of the uncertainty on the prospective information
- 3.8.5 include the price inflator assumptions used to prepare the financial information disclosed in **nominal New Zealand dollars** in the Network Expenditure AMP Report set out in Schedule 14.
- 3.9 A description of the factors that may lead to a material difference between the prospective information disclosed and the corresponding actual information recorded in future disclosures
- 3.10 An overview of asset management strategy and delivery

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management strategy and delivery, the **AMP** should identify:

- how the asset management strategy is consistent with the supplier's other strategy and policies;
- how the asset strategy takes into account the life cycle of the assets;
- the link between the asset management strategy and the **AMP**;
- processes that ensure costs, risks and system performance will be effectively controlled when the AMP is implemented.
- 3.11 An overview of systems and information management data

To support the AMMAT disclosure and assist interested persons to assess the maturity of systems and information management, the **AMP** should describe:

- the processes used to identify asset management data requirements that cover the whole of life cycle of the assets;
- the systems used to manage asset data and where the data is used, including an overview of the systems to record asset conditions and operation capacity and to monitor the performance of assets;
- the systems and controls to ensure the quality and accuracy of asset management information; and
- the extent to which these systems, processes and controls are integrated.
- 3.12 A statement covering any limitations in the availability or completeness of asset management data and disclose any initiatives intended to improve the quality of this data

Discussion of the limitations of asset management data is intended to enhance the transparency of the **AMP** and identify gaps in the asset management system.

- 3.13 A description of the processes used within the **EDB** for:
 - 3.13.1 managing routine asset inspections and **network** maintenance
 - 3.13.2 planning and implementing **network** development projects
 - 3.13.3 measuring **network** performance.
- 3.14 an overview of asset management documentation, controls and review processes

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management documentation, controls and review processes, the **AMP** should:

- identify the documentation that describes the key components of the asset management system and the links between the key components;
- describe the processes developed around documentation, control and review of key components of the asset management system;
- where the EDB outsources components of the asset management system, the processes and controls that the EDB uses to ensure efficient and cost effective delivery of its asset management strategy;
- where the EDB outsources components of the asset management system, the systems it uses to retain core asset knowledge in-house; and
- audit or review procedures undertaken in respect of the asset management system.
- 3.15 An overview of communication and participation processes

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management documentation, controls and review processes, the **AMP** should:

- communicate asset management strategies, objectives, policies and plans to stakeholders involved in the delivery of the asset management requirements, including contractors and consultants;
- incentivise staff engagement in the efficient and cost effective delivery of the asset management requirements.
- 3.16 The **AMP** must present all financial values in **nominal New Zealand dollars**;

3.17 The **AMP** must be structured and presented in a way that the **EDB** considers will support the purposes of **AMP disclosure** set out in clause 2 above.

Assets covered

- 4. The **AMP** must provide details of the assets covered, including:
 - 4.1 a high-level description of the service areas covered by the **EDB** and the degree to which these are interlinked, including:
 - 4.1.1 the region(s) covered
 - 4.1.2 identification of large **consumers** that have a significant impact on network operations or asset management priorities
 - 4.1.3 description of the load characteristics for different parts of the **network**
 - 4.1.4 peak demand and total energy delivered in the previous year, broken down by **sub-network**, if any.
 - 4.2 a description of the **network** configuration, including:
 - 4.2.1 identifying bulk electricity supply points and any embedded generation with a capacity greater than 1 MW. State the existing firm supply capacity and current peak load of each bulk electricity supply point;
 - 4.2.2 a description of the subtransmission system fed from the bulk electricity supply points, including the capacity of zone substations and the voltage(s) of the subtransmission network(s). The AMP must identify the extent to which individual zone substations have n-x subtransmission security;
 - 4.2.3 a description of the distribution system, including the extent to which it is underground;
 - 4.2.4 a brief description of the **network**'s distribution substation arrangements;
 - 4.2.5 a description of the **low voltage network** including the extent to which it is underground; and
 - 4.2.6 an overview of secondary assets such as protection relays, ripple injection systems, SCADA and telecommunications systems.

To help clarify the network descriptions, the **AMP** should contain **network** maps and a single line diagram of the **subtransmission network**.

4.3 If **sub-networks** exist, the **network** configuration information referred to in subclause 4.2 above must be disclosed for each **sub-network**.

Network assets by category

- 4.4 The **AMP** must describe the **network** assets by providing the following information for each **asset category**:
 - 4.4.1 voltage levels;
 - 4.4.2 description and quantity of assets;
 - 4.4.3 age profiles;
 - 4.4.4 value of the assets in the category; and
 - 4.4.5 a discussion of the condition of the assets, further broken down into more detailed categories as considered appropriate.
 Systemic issues leading to the premature replacement of assets or parts of assets should be discussed.
- 4.5 The **asset categories** discussed in subclause 4.4 above should include at least the following:
 - 4.5.1 the categories listed in the Network Asset AMP Report set out in Schedule 16;
 - 4.5.2 assets owned by the **EDB** but installed at bulk supply points owned by others;
 - 4.5.3 **EDB** owned mobile substations and generators whose function is to increase supply reliability or reduce peak demand; and
 - 4.5.4 other generation plant owned by the **EDB**.

Service Levels

- 5. The AMP must clearly identify or define a set of performance indicators for which annual performance targets have been defined. The annual performance targets must be consistent with business strategies and asset management objectives and be provided for each year of the AMP planning period. The targets should reflect what is practically achievable given the current network configuration, condition and planned expenditure levels. The targets should be disclosed for each year of the AMP planning period.
- 6. For non-exempt **EDB**s, performance indicators for which targets have been defined in clause 5 above must include the **SAIDI** assessed value and the **SAIFI** assessed value required under the price quality path determination applying to the regulatory assessment period in which the next **disclosure year** falls.
- 7. Performance indicators for which targets have been defined in clause 5 above should also include:

- 7.1 **Consumer** oriented indicators that preferably differentiate between different categories of **consumer**;
- 7.2 Indicators of asset performance, asset efficiency and effectiveness, and service efficiency, such as technical and financial performance indicators related to the efficiency of asset utilisation and operation.
- 8. The **AMP** must describe the basis on which the target level for each performance indicator was determined. Justification for target levels of service includes **consumer** expectations or demands, legislative, regulatory, and other stakeholders' requirements or considerations. The **AMP** should demonstrate how stakeholder needs were ascertained and translated into service level targets.
- 9. Targets should be compared to historic values where available to provide context and scale to the reader.
- 10. Where forecast expenditure is expected to materially affect performance against a target defined in clause 5 above, the target should be consistent with the expected change in the level of performance.

Network Development Planning

- 11. **AMP**s must provide a detailed description of **network** development plans, including—
 - 11.1 A description of the planning criteria and assumptions for **network** development;
 - 11.2 Planning criteria for **network** developments should be described logically and succinctly. Where probabilistic or scenario-based planning techniques are used, this should be indicated and the methodology briefly described.
 - 11.3 A description of strategies or processes (if any) used by the supplier that promote cost efficiency through the use of standardised assets and designs;
 - 11.4 The use of standardised designs may lead to improved cost efficiencies. This section should discuss:
 - 11.4.1 the categories of assets and designs that are standardised;
 - 11.4.2 the approach used to identify standard designs.
 - 11.5 A description of strategies or processes (if any) used by the **EDB** that promote the energy efficient operation of the **network**.
 - The energy efficient operation of the **network** could be promoted, for example, though **network** design strategies, demand side management strategies and asset purchasing strategies.

- 11.6 A description of the criteria used to determine the capacity of new equipment for different types of assets or different parts of the **network**.
 - The criteria described should relate to the **EDB**'s philosophy in managing planning risks.
- 11.7 A description of the process and criteria used to prioritise **network** development projects and how these processes and criteria align with the overall corporate goals and vision.
- 11.8 Details of demand forecasts, the basis on which they are derived, and the specific **network** locations where constraints are expected due to forecast increases in demand;
 - 11.8.1 explain the load forecasting methodology and indicate all the factors used in preparing the load estimates;
 - 11.8.2 provide separate forecasts to at least the **zone substation** level covering at least a minimum 5 year forecast period. Discuss how uncertain but substantial individual projects/developments that affect load are taken into account in the forecasts, making clear the extent to which these uncertain increases in demand are reflected in the forecasts;
 - 11.8.3 identify any **network** or equipment constraints that may arise due to the anticipated growth in demand during the **AMP planning period**; and
 - 11.8.4 discuss the impact on the load forecasts of any embedded generation or anticipated levels of distributed generation in a **network**, and the projected impact of any demand management initiatives.
- 11.9 Analysis of the significant **network** level development options available and details of the decisions made to satisfy and meet target levels of service, including:
 - 11.9.1 the reasons for choosing a selected option for projects where decisions have been made;
 - 11.9.2 the alternative options proposed for projects that are planned to start in the next 5 years and the potential for non-network solutions described;
 - 11.9.3 a consideration of planned innovations that improve efficiencies within the **network**, such as improved utilisation, extended asset lives, and deferred investment.
- 12. **AMP**s must include a description and identification of the **network** development programme including distributed generation and non-network

solutions and actions to be taken, including associated expenditure projections. The **network** development plan must include:

- 12.1 A detailed description of the projects currently underway or planned to start within the next 12 months;
- 12.2 A summary description of the projects planned for the next 4 years; and
- 12.3 An overview of the projects being considered for the remainder of the **AMP planning period**.

For projects included in the **AMP** where decisions have been made, the reasons for choosing the selected option should be stated which should include how target levels of service will be impacted. For other projects planned to start in the next 5 years, alternative options should be discussed, including the potential for non-network approaches to be more cost effective than **network** augmentations.

- 13. **AMP**s must describe the **EDB**'s policies on distributed generation, including the policies for connecting embedded generation. The impact of such generation on network development plans must also be stated.
- 14. **AMP**s must discuss the **EDB**'s policies on non-network solutions, including:
 - 14.1 Economically feasible and practical alternatives to conventional **network** augmentation. These are typically approaches that would reduce **network** demand and/or improve asset utilisation; and
 - 14.2 The potential for non-network solutions to address **network** problems or constraints.

Lifecycle Asset Management Planning (Maintenance and Renewal)

- 15. The **AMP** must provide a detailed description of the lifecycle asset management processes, including—
 - 15.1 The key drivers for maintenance planning and assumptions;
 - 15.2 Identification of **routine and corrective maintenance and inspection** policies and programmes and actions to be taken for each **asset category**, including associated expenditure projections. This must include:
 - 15.2.1 the approach to inspecting and maintaining each asset category, including a description of the types of inspections, tests and condition monitoring carried out and the intervals at which this is done;
 - 15.2.2 any systemic problems identified with any particular asset types and the proposed actions to address these problems; and

- 15.2.3 budgets for maintenance activities broken down by **asset** category for the **AMP planning period**.
- 15.3 Identification of asset refurbishment and renewal policies and programmes and actions to be taken for each **asset category**, including associated expenditure projections. This must include:
 - 15.3.1 the processes used to decide when and whether an asset is replaced or refurbished, including a description of the factors on which decisions are based;
 - 15.3.2 a description of the projects currently underway or planned for the next 12 months;
 - 15.3.3 a summary of the projects planned for the following 4 years; and
 - 15.3.4 an overview of other work being considered for the remainder of the **AMP planning period**.

Risk Management

- 16. **AMP**s must provide details of risk policies, assessment, and mitigation, including—
 - 16.1 Methods, details and conclusions of risk analysis;
 - 16.2 Strategies used to identify areas of the **network** that are vulnerable to high impact low probability events and a description of the resilience of the **network** and asset management systems to such events;
 - 16.3 A description of the policies to mitigate or manage the risks of events identified in subclause 16.2 above;
- 17. Details of emergency response and contingency plans.

Asset risk management forms a component of an **EDB**'s overall risk management plan or policy, focusing on the risks to assets and maintaining service levels. **AMP**s should demonstrate how the **EDB** identifies and assesses asset related risks and describe the main risks within the **network**. The focus should be on credible low-probability, high-impact risks. Risk evaluation may highlight the need for specific development projects or maintenance programmes. Where this is the case, the resulting projects or actions should be discussed, linking back to the development plan or maintenance programme.

- 18. Details of any insurance cover for the assets, including:
 - 18.1 The **EDB**'s approaches and practices in regard to the insurance of assets, including the level of insurance;

18.2 In respect of any self insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

Evaluation of performance

- 19. **AMP**s must provide details of performance measurement, evaluation, and improvement, including—
 - 19.1 A review of progress against plan, both physical and financial;
 - referring to the most recent disclosures made under clause 5 of section 2.5, discussing any significant differences and highlighting reasons for substantial variances;
 - commenting on the progress of development projects against that planned in the previous AMP and provide reasons for substantial variances along with any significant construction or other problems experienced;
 - commenting on progress against maintenance initiatives and programmes and discuss the effectiveness of these programmes noted.
 - 19.2 An evaluation and comparison of actual service level performance against targeted performance;
 - in particular, comparing the actual and target service level performance for all the targets discussed under the Service Levels section of the AMP over the previous 5 years and explain any significant variances;
 - 19.3 An evaluation and comparison of the results of the asset management maturity assessment disclosed in the AMMAT Report set out in Schedule 17 against relevant objectives of the **EDB**'s asset management and planning processes.
 - 19.4 An analysis of gaps identified in subclauses 19.2 and 19.3 above. Where significant gaps exist (not caused by one-off factors), the **AMP** must describe any planned initiatives to address the situation.

Capability to deliver

- 20. **AMPs** must describe the processes used by the **EDB** to ensure that
 - 20.1 The **AMP** is realistic and the objectives set out in the plan can be achieved;
 - 20.2 The organisation structure and the processes for authorisation and business capabilities will support the implementation of the AMP plans.

AMMAT Report

- 21. Each supplier must complete the AMMAT Report set out in Schedule 17. The **EDB** must ensure that the person responsible for managing network assets (or a similar level individual) in the organisation takes responsibility for completing and maintaining the AMMAT, including:
 - 21.1 Organising people within the organisation to answer the questions;
 - 21.2 Arranging for all information to be captured within the AMMAT;
 - 21.3 Reporting to the organisation on the results of the assessment;
 - 21.4 Planning the assessment process, including:
 - 21.4.1 determining the form the assessment process is to take. In this context, the principal formats are generally taken to be interviews, facilitated groups/panels or a combination of the two;
 - 21.4.2 arranging for appropriate outsourced service providers and stakeholders to act as respondents during the assessment exercise;
 - 21.4.3 providing appropriate pre-assessment communication (and training where appropriate) to ensure that, as a minimum, the proposed respondents are aware of the AMMAT process and the part within it that they are being asked to play;
 - 21.4.4 identifying which questions are to be asked of which respondents.

Part of the value of a formal asset management system is the definition and standardisation of terms. A common understanding of terms helps interested persons to understand the asset management concepts and processes that apply to the **EDB**. In particular, it helps employees and **EDBs** to understand and improve asset management concepts and processes.

The AMMAT will not provide an effective assessment of the maturity of the supplier's asset management capability and processes unless the preparation of the AMMAT is supported by senior management of the **EDB**.

The level of effort required to complete the AMMAT should be consistent with a gap analysis exercise rather than the level typically involved with an audit for certification.

An audit involves a systematic, independent process for the collection and analysis of evidence to support a rating whereas the AMMAT is intended to be used by providing a reference to supporting evidence or an explanation of the self-assessment.

The level of documentation within an asset management system is expected to be consistent with factors such as the size of the company, complexity of processes and competence of personnel.

The definitions provided in the AMMAT for each maturity rating should provide sufficient information for an **EDB** to objectively identify the level currently being achieved by the organisation.

22. Cells in the following columns in the AMMAT Report set out in Schedule 17 must be filled out:

'User guidance': guidance (if required) on completing each question of the AMMAT.

This column can be used by the person responsible for completing and maintaining the AMMAT to provide guidance to the persons coordinating responses to each question.

'Evidence—Summary': the information/evidence used to support the assessed rating.

The cells in this column should be completed by persons coordinating responses to each question.

Each EDB must specify in the AMMAT Report the standard of asset management practice that the EDB has used as the reference standard.

To meet AMMAT level 4 maturity, the EDB's processes must surpass the standards that must be complied with in an internationally accepted asset management specification. The AMMAT questionnaire has been prepared to conform with the PAS 55 specification. However, a similar specification, if available, may be used for the purpose of disclosure.

'Score': the appropriate maturity rating (this must be a whole number between 0 and 4).

Appendix B Information Requirements for Engineer's Report

- 1. The report must be completed by an 'engineer' as defined in clause 1.1.4 of the **IM determination** in respect of the 'asset adjustment process' for setting the initial **RAB** for an **EDB** as set out in clause 2.2.1 of the **IM determination**.
- 2. The report must:
 - (a) be in writing and be accessible in electronic (PDF file-type) format;
 - (b) include a copy of the written instructions provided to the engineer by the **EDB**, including any subsequent variations or modifications;
 - include a table summarising the various asset value adjustments and corresponding to Schedule A4 of the Information Disclosure Notice Templates;
 - (d) provide the minimum information for each category of asset adjustment outlined in Table 1 below, together with such additional information sufficient to allow a reader of the report:
 - (i) to understand the data, information, calculations and assumptions employed in respect of each category of asset adjustment;
 - (ii) to understand the extent to which professional judgement was exercised by the engineer and the effect of that judgement in deriving the resultant asset values; and
 - (iii) to verify the arithmetical accuracy of the asset adjustment calculations.
 - (e) include a signed statement by the engineer that:
 - the ODV rules have been properly applied for assets which had not had an ODV valuation calculated originally as required by clause
 2.2.1 of the IM determination;
 - (ii) where values under **GAAP** have been relied on, those values have been supplied or reviewed by an appropriately qualified party (e.g. accounting practitioner); and
 - (iii) the report meets the requirements of this Appendix B.

 Table 1:
 Minimum Information Requirements for Adjustments to Assets

Category of adjustment	EDB IM cl. ref	Designated asset type	Minimum information requirements
Include load	2.2.1(2)(a)	Included	Number and description of load control relays
control relay			Relevant depreciated historic cost of each asset or where sufficient records do not exist to establish this cost, their depreciated carrying value in the general purpose financial statements of the EDB
Correct asset register errors	2.2.1(2)(b)	Included	Description of each asset (or asset type where assets are substantially similar)
			Value of the asset (or sum value of each similar asset type) as of the day the asset enters the regulatory asset register, being the value that would have resulted from applying the Electricity Information Disclosure Requirements 2004 for assets commissioned prior to 1 April 2004 and from applying the Electricity Distribution (Information Disclosure) Requirements for assets commissioned from 1 April 2004 to 31 March 2009
		Excluded	Description of each asset (or asset type where assets are substantially similar)
			Value of each asset (or asset type where assets are substantially similar) as of the day the asset entered the regulatory asset register
		Value modified	Description of each asset (or asset type where assets are substantially similar) and type of error (incorrect asset category, incorrect estimation of quantity, age, category or location now known to be incorrect)
			Value of each asset (or asset type where assets are substantially similar) as of the day the asset entered the regulatory asset register
			Calculation of relevant adjustment to value in order to correct for the error
			Resultant 'modified value' for each asset (or sum value of each similar asset type) as of the day the asset entered the regulatory asset register

Category of adjustment	EDB IM cl. ref	Designated asset type	Minimum information requirements
Re-apply existing	2.2.1(2)(c)	Value modified	Description of each asset (or asset type where assets are substantially similar)
multiplier			ODV valuation for each asset (or asset type where assets are substantially similar) and multiplier originally applied
			Description of the more accurate information relating to the application of a multiplier, including supporting facts, data, calculations and assumptions where relevant
			Calculation of relevant modification to ODV valuation in order to be consistent with the more accurate information
			Resultant 'modified value' at 2004 ODV value for each asset (or sum value of each similar asset type)
Re-apply a modified	2.2.1(2)(d)	Value modified	Description of each asset (or asset type where assets are substantially similar)
multiplier			ODV valuation for each asset (or asset type where assets are substantially similar) and multiplier originally applied
			Specification of the alternative multiplier (rugged terrain, business district, rocky ground) and the reason for selecting the value of the multiplier within the range specified in clause 2.2.1(2)(d) of the IM Determination
			Details of supporting facts, data, calculations and assumptions where relevant to support the reason
			Calculation of relevant modification to ODV valuation in order to be consistent with the modified multiplier
			Resultant 'modified value' at 2004 ODV value for each asset (or sum value of each similar asset type)

Category of adjustment	EDB IM cl. ref	Designated asset type	Minimum information requirements
Re-apply optimisation or	2.2.1(2)(e)	Included	Description of each asset (or asset type where assets are substantially similar)
economic value test			Value of each asset in the 2004 ODV Valuation (or asset type where assets are substantially similar)
			Value of each asset (or asset type where assets are substantially similar) in the ODV Valuation had the assets not been-
			optimised in accordance with paragraphs 2.18 – 2.47 and Appendix B of the ODV Handbook; or
			subject to the economic value test in accordance with paragraphs 2.59 – 2.65 of the ODV Handbook
			Value of each asset (or asset type where assets are substantially similar) after reapplying the optimisation or economic value test in light of more up-to-date information that has subsequently become available
			Details of supporting facts, data, calculations and assumptions where relevant to support the reapplication of the optimisation or economic value test
			Resultant 'included value' at 2004 ODV value for each asset (or sum value of each similar asset type)
		Excluded	Description of each asset (or asset type where assets are substantially similar)
			Value of each asset at 2004 ODV value (or asset type where assets are substantially similar)

Category of adjustment	EDB IM cl. ref	Designated asset type	Minimum information requirements
		Value modified	Description of each asset (or asset type where assets are substantially similar)
			Value of each asset in the 2004 ODV Valuation (or asset type where assets are substantially similar)
			Value of each asset (or asset type where assets are substantially similar) had the assets not been-
			optimised in accordance with paragraphs 2.18 – 2.47 and Appendix B of the ODV Handbook; or
			subject to the economic value test in accordance with paragraphs 2.59 – 2.65 of the ODV Handbook
			Value of each asset (or asset type where assets are substantially similar) after reapplying the optimisation or economic value test in light of more up-to-date information that has subsequently become available
			Details of supporting facts, data, calculations and assumptions where relevant to support the reapplication of the optimisation or economic value test
			Resultant 'modified value' at 2004 ODV value for each asset (or sum value of each similar asset type)

Appendix C Pricing Principles (as published by the Electricity Commission¹ and adopted by the Electricity Authority)

- 1. **Prices** are to signal the economic cost of service provision, by:
 - 1.1. Being subsidy free (equal to or greater than incremental costs, and less than or equal to standalone costs), except where subsidise arise from compliance with legislation and/or other regulation
 - 1.2. Having regard, to the extent practicable, to the level of available service capacity
 - 1.3. Signalling, to the extent practicable, the impact of additional usage on future investment costs.
- 2. Where **prices** based on 'efficient' incremental costs would under-recover allowed revenues, the shortfall should be made up by setting **prices** in a manner that has regard to **consumers**' demand responsiveness, to the extent practicable.
- 3. Provided that **prices** satisfy clause 1 above, **prices** should be responsive to the requirements and circumstances of stakeholders in order to:
 - 3.1 Discourage uneconomic bypass
 - 3.2 Allow for negotiation to better reflect the economic value of services and enable stakeholders to make price/quality trade-offs or non-standard arrangements for services
 - 3.3 Where **network** economics warrant, and to the extent practicable, encourage investment in transmission distribution alternatives (e.g. distributed generation or demand response) and technology innovation.
- 4. Development of **prices** should be transparent, promote price stability and certainty for stakeholders, and changes to **prices** should have regard to the impact on stakeholders.
- 5. Development of **prices** should have regard to the impact of transmission costs on retailers, **consumers** and other stakeholders and should be economically equivalent across retailers.

Electricity Commission, *Distribution Pricing Principles and Information Disclosure Guidelines*, February 2010.

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Schedule 1 Report on Return on Investment

		Company Name Disclosure Year Ended			
SC	ΗE	DISCIOSURE TEAL ETIMENT DISCIOSURE TEAL ETIMENT			
ref					Current Year
6		1a: Return on Investment	CY-2	CY-1	CY
7 8		Post tax WACC	%	%	%
9		ROI—comparable to a post tax WACC			-
10		Mid-point estimate of post tax WACC			1
11 12		25th percentile estimate			
13		75th percentile estimate			
14 15					
16		Vanilla WACC			
17 18		ROI—comparable to a vanilla WACC			
19		Mid-point estimate of vanilla WACC			
20		25th percentile estimate			
21 22		75th percentile estimate			
23	-	Commentary on profitability			,
24 25					
26					
27					
28 29					
30					
31					
32 33					
34					
35					
36 37					
38					
39					
40 41					
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44 45					
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55 56					
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63 64					
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			Com Disclosure	pany Name Year Ended			
	HEDULE 1: REPORT ON RETUR	RN ON INVEST					
ref						(\$000)	
72	1b: Information Supporting the	e ROI				(\$000)	
73 74	Total opening RAB value				_		
75	plus Opening deferred tax				_		
76	Opening RIV					-	
77							
78	Operating surplus / (deficit	t)			_		
79	less Regulatory tax allowance				_		
80	less Assets commissioned						
81 82	plus Asset disposals Notional net cash flows						
83							
84	Total closing RAB value			_			
85	less Adjustment resulting from	asset allocation		_			
86	less Lost and found assets adju	ustment		_			
87	plus Closing deferred tax			_			
88 89	Closing RIV less Term credit spread differer	ntial					
09	iess Teim Cledit spiead dillerer	itiai				_	
91							
92	ROI—comparable to a vanilla WAC	cc				-	
93							
94	Leverage (%)	0()				44%	
95 96	Cost of debt assumption (Corporate tax rate (%)	%)					
97	Corporate tax rate (70)						
98	ROI—comparable to a post tax WA	CC				_	
99							
400	10: Information Supporting the	o Altornativo P	Ol - Elective Dir	colocuro			
100 101	1c: Information Supporting the	e Alternative R	OI - Elective Dis	sclosure			
101					Assets	Asset disposals	Notional net
101 102	1c: Information Supporting the	e Alternative R Revenue	OI - Elective Dis	sclosure Tax payments	Assets commissioned	Asset disposals	Notional net cash flows
101 102 103	Cash flows					Asset disposals	
101 102						Asset disposals	
101 102 103 104	Cash flows April					Asset disposals	cash flows
101 102 103 104 105 106 107	Cash flows April May June July					Asset disposals	cash flows
101 102 103 104 105 106 107 108	Cash flows April May June July August					Asset disposals	cash flows
101 102 103 104 105 106 107 108 109	Cash flows April May June July August September					Asset disposals	cash flows
101 102 103 104 105 106 107 108	Cash flows April May June July August					Asset disposals	cash flows
101 102 103 104 105 106 107 108 109	Cash flows April May June July August September October					Asset disposals	
101 102 103 104 105 106 107 108 109 110	Cash flows April May June July August September October November December January					Asset disposals	
101 102 103 104 105 106 107 108 109 110 111 112 113 114	Cash flows April May June July August September October November December January February					Asset disposals	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	Cash flows April May June July August September October November December January					Asset disposals	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116	Cash flows April May June July August September October November December January February March	Revenue			commissioned	Asset disposals	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115	Cash flows April May June July August September October November December January February		Expenses Adjustment resulting from	Tax payments		Revenue	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117	Cash flows April May June July August September October November December January February March RIV and other	Revenue	Expenses	Tax payments	commissioned	Revenue	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120	Cash flows April May June July August September October November December January February March	Revenue	Expenses Adjustment resulting from	Tax payments	commissioned	Revenue	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120	Cash flows April May June July August September October November December January February March RIV and other	Revenue RAB	Expenses Adjustment resulting from asset allocation	Tax payments Lost and found assets	Deferred Tax	Revenue related working capital	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121	Cash flows April May June July August September October November December January February March RIV and other	Revenue	Expenses Adjustment resulting from	Tax payments	Deferred Tax	Revenue	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120	Cash flows April May June July August September October November December January February March RIV and other	Revenue RAB	Expenses Adjustment resulting from asset allocation	Tax payments Lost and found assets	Deferred Tax	Revenue related working capital	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122	Cash flows April May June July August September October November December January February March RIV and other Alternative opening RIV	Revenue RAB	Expenses Adjustment resulting from asset allocation	Tax payments Lost and found assets	Deferred Tax	Revenue related working capital	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126	Cash flows April May June July August September October November December January February March RIV and other Alternative opening RIV	Revenue RAB ance	Expenses Adjustment resulting from asset allocation	Tax payments Lost and found assets	Deferred Tax	Revenue related working capital	
101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125	Cash flows April May June July August September October November December January February March RIV and other Alternative opening RIV Alternative closing RIV Term credit spread differential alloware	RAB RAB	Expenses Adjustment resulting from asset allocation	Tax payments Lost and found assets	Deferred Tax	Revenue related working capital	

Schedule 2 Report on Regulatory Profit

		Company Name Disclosure Year Ended		
SC ref	HEDUL	E 2: REPORT ON REGULATORY PROFIT		
6	2a:	Regulatory Profit		(\$000)
7	Inco	me		
8		Net line charge revenue		
9		Discretionary discounts and customer rebates		
10 11		Gross line charge revenue		
12		Gains / (losses) on asset sales		
13		Other regulated income (other than above)		
14		Other regulated income		_
15				
16		Total regulatory income		_
17	Expe	enses		
18	less	Operational expenditure		
20	less	Pass-through and recoverable costs		
21	1033	i ass-tillough and recoverable costs		
22	Oper	rating surplus / (deficit)		_
23				
24	less	Total depreciation		_
25 26	plus	Total CPI revaluations		_
27	p.u.c			
28	Regu	ulatory profit / (loss) before tax		_
29 30	less	Regulatory tax allowance		
31	1033	regulatory tax allowance		
32	Regu	ılatory profit / (loss)		_
33	Comi	mentary on regulatory profit		
34				
35				
36				
37 38				
39				
40				
41				
42				
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44				
45 46				
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48				
49				
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52 53				

	Company Name Disclosure Year Ended									
90	SCHEDULE 2: REPORT ON REGULATORY PROFIT (cont)									
ref	HEDDLE 2. REPORT ON REGULATORT FROFTI (COIII)									
60 61	2b: Pass-through and recoverable costs		(\$000)							
62 63	Pass-through costs									
64	Rates									
65 66	Levies Other specified pass-through costs									
67	Recoverable costs									
68	Net recoverable costs allowed under incremental rolling incentive scheme									
69 70	Non-exempt EDB electricity lines service charge payable to Transpower Transpower new investment contract charges									
71	System operator services									
72	Avoided transmission charge									
73	Input Methodology claw-back									
74 75	Recoverable customised price-quality path costs Pass-through and recoverable costs									
76	r ass through and recoverable costs									
77	2d: Incremental Rolling Incentive Scheme									
78		CY-1	CY							
79	Allowed controllable oney	[year]								
80 81	Allowed controllable opex Actual controllable opex									
82										
83	Incremental gain/(loss) in year									
84		Previous years' incremental gain/(loss)	Previous years' incremental gain/(loss) adjusted for							
85			inflation							
86 87	CY-5 [year] CY-4 [year]									
88	CY-3 [year]									
89	CY-2 [year]									
90	CY-1 [year]									
91 92	Net incremental rolling incentive scheme									
93	Net recoverable costs allowed under incremental rolling incentive s	cheme								
94										
95										
96 97	Merger and acquisition expenses									
98										
99	Commentary on benefits of merger and acquisition expenditure to the electricity of disclosures in accordance with section 2.3	listribution business,	including required							
100	and the state of t									
101										
102 103										
103										
105	2b: Other disclosures									
106 107 108	Capital contributions									
109 110	Net value of vested assets									
111 112	Self-insurance allowance									

Schedule 3 Report on Regulatory Tax Allowance

	Company Name Disclosure Year Ended							
	HEDULE	3: REPORT ON REGULATORY TAX ALLOWANCE						
ref	3a: R	egulatory Tax Allowance	(\$000)					
7		Regulatory profit / (loss) before tax						
8 9		Income not included in regulatory profit / (loss) before tax but taxable	*					
10		Expenditure or loss in regulatory profit / (loss) before tax but not deductible	*					
11 12		Amortisation of initial differences in asset values Amortisation of revaluations						
13			_					
14 15		Income included in regulatory profit / (loss) before tax but not taxable	*					
16		Expenditure or loss deductible but not in regulatory profit / (loss) before tax	*					
17 18		Discretionary discounts and customer rebates Notional deductible interest	_					
19			_					
20 21		Regulatory taxable income	_					
22	loop	Utilised tax losses						
23 24		Regulatory net taxable income	_					
25 26		Corporate tax rate (%)						
27		Regulatory tax allowance	_					
28	* Worl	ings to be provided in Schedule 3(b)(i)						
29	3b: N	otes to the Report						
30	3b(i	: Disclosure of Permanent Differences						
31 32	ſ	Provide descriptions and workings of items recorded in the asterisked categories in Schedule 3a.						
33								
34								
35 36								
37								
38 39								
40								
41								
42 43): Amortisation of Initial Difference in Asset Values	(\$000)					
44		Opening unamortised initial differences in asset values						
45		Amortisation of initial differences in asset values	_					
46 47		Adjustment for unamortised initial differences in assets acquired Adjustment for unamortised initial differences in assets disposed						
48		Closing unamortised initial difference in asset values	_					
49 50		Neighted average remaining asset life (years)						
51 52	3b(i	i): Amortisation of Revaluations	(\$000)					
53		Total depreciation	_					
54		Adjusted depreciation						
55 56		Amortisation of Revaluations						

	Company Name Disclosure Year Ended									
SC	SCHEDULE 3: REPORT ON REGULATORY TAX ALLOWANCE (cont)									
ref										
63		(\$000)								
64 65										
66	plus Current period tax losses									
67 68		_								
69		(\$000)								
70 71	Opening deferred tax									
72 73	plus Tax effect of adjusted depreciation									
74 75 76	less Tax effect of total tax depreciation									
77 78	plus Tax effect of other temporary differences*									
79 80	less Tax effect of amortisation of initial differences in asset values									
81 82	plus Deferred tax balance relating to assets acquired in the disclosure year	_								
83 84	less Deferred tax balance relating to assets disposed in the disclosure year	_								
85 86	plus Deferred tax cost allocation adjustment	_								
87 88	Closing deferred tax									
89 90	3b(vi): Disclosure of Temporary Differences									
91 92	Provide descriptions and workings of items recorded in the asterisked category in Schedule 3b(v) above.									
93										
94 95										
96										
97										
98 99										
100										
101 102										
103										
104	4 <u> </u>									
105 106										
107										
108 109										
110	3b(vii): Tax Depreciation Roll-Forward									
111 112		7								
113	plus Regulatory tax asset value of assets commissioned									
114 115		_								
116	plus Other adjustments to the RAB tax value	<u> </u>								
117 118										

Schedule 4 Report on Term Credit Spread Differential Allowance

SCHEDULE 4: REPORT ON TERM OREDIT SPREAD DIFFERENTIAL ALLOWANCE 4. Allowance for Term Chockit Spread Differential This schools is crive to be completed if at the date of the most recently pulls shed francial statements, the wegned aways original term of the EDE of the portion open qualifying detail and non-qualifying detail is greater than the spread and the control open transition of the control o						Com	Company Name				
4. Allowance for Term Credit Spread Differen This schedule is only to be completed if at the date of the five years 4(a): Non-qualifying Debt 4(b): Qualifying party (or other identifying information) Issuing party (or other identifying information) Ssuing party (or other identifying information) Bosuing party (or other identifying information) Attribution of Term Credit Spread Differential Book value of interest bearing debt Leverage Arenage opening and closing RAB values Attribution Rate (%) Term credit spread differential allowance	Ï	EDULE 4: REPORT ON TERM CREDIT SPRE	EAD DIFFEREN	TIAL ALLOWA	NCE		בומפת				
Issuing party (or other identifying information) 4(b): Qualifying Debt 4(c): Attribution of Term Credit Spread Differential Book value of inferest bearing debt Acc): Attribution and obesing RAB values Attribution Rate (%) Temm credit spread differential allowance Attribution Rate (%) Temm credit spread differential allowance		4. Allowance for Term Credit Spread Differe This schedule is only to be completed if at the date of the five years 4(a): Non-qualifying Debt	ential he most recently pul	olished financial sta	atements, the weigh	ted average origina	il tenor of the EDB's	s debt portfolio (bott	n qualifying debt an	id non-qualifying de	bt) is greater than
Jate Pricing date Original tenor (in years) (%) issue date (NZD) (%) issue date (NZD) — — — — — — — — — — — — — — — — — — —		Issuing party (or other identifying information)	Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)			
Jate Pricing date Original tenor (in Soupon rate Book value at years)											
Jate Pricing date Original tenor (in Coupon rate Book value at years) (%) issue date (NZD) years — — — — — — — — — — — — — — — — — — —											
Jate Pricing date Original tenor (in Coupon rate Book value at years) (%) issue date (NZD) 444%											
Jate Pricing date Original tenor (in Coupon rate Book value at years) (%) issue date (NZD) 444%											
Jate Pricing date years) (%) issue date (NZD) years) (%) issue date (NZD) (%) issue date (NZD		4(b): Qualifying Debt						1			
		Issuing party (or other identifying information)	Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)	Term Credit Spread Difference	Cost of executing an interest rate swap	Debt issue cost readjustment
\$9		4(c): Attribution of Term Credit Spread Dif	fferential					1	1	1	1
89		Gross term credit spread differential		_	1						
Term credit spread differential allowance		Book value of interest bearing debt Leverage Average opening and closing RAB values Attribution Rate (%)		44%							
		iem credit spread direrential allowance			1						

Schedule 5 Report on Regulatory Asset Base Roll Forward

			npany Name Year Ended			
Se rei	CHEDULE 5: REPORT ON REGULATORY ASSET E	BASE ROLL FO	RWARD			
	5a: Regulatory Asset Base Roll Forward	RAB CY-4 (\$000)	RAB CY-3 (\$000)	RAB CY-2 (\$000)	RAB CY-1 (\$000)	RAB CY (\$000)
:	Total opening RAB value		_	_	_	-
1	less Total depreciation					-
1.	plus Total CPI revaluations					-
1.	plus Assets commissioned					_
1	7 less Asset disposals					_
1: 2:	plus Lost and found assets adjustment					-
2	plus Adjustment resulting from asset allocation					-
2.	Total closing RAB value	-	-	-	-	-
2						
2			Unallocat (\$000)	ed RAB * (\$000)	(\$000)	B (\$000)
2:						
3	•			_		-
3.				-		-
3	Assets commissioned (other than below)					
3	Assets acquired from a related party					
3	8 less					
3.	Asset disposals to a regulated supplier					
4.	2 Asset disposals			-		-
4	plus Lost and found assets adjustment					
4	plus Adjustment resulting from asset allocation					-
4				-		-
<i>4</i> : 5:						
5	1					
5.	3					
5 5						
5 5	8					
5 6	0					
6.	2					
6 6	4					
6	6 Company of the comp					
6	* The 'unallocated RAB' is the total value of those assets used wholly o costs to non-regulated services. The RAB value represents the value of					

100

			npany Name								
L				Year Ended							
	SCHEDULE 5: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)										
_	_	HEDULE 5: REPORT ON REGULATORY ASSET B	SASE ROLL FO	RWARD (cont)							
1	ref										
	70	5c: Notes to the Report									
	76	56: Notes to the Report									
ı		5-(i). Demoletem Demociation									
	77	5c(i): Regulatory Depreciation					-				
	78			Unallocat (\$000)		(\$000)					
	79	Denovalation at an dead		(\$000)	(\$000)	(\$000)	(\$000)				
	80	Depreciation - standard				-					
	81	Depreciation - no standard life assets									
	82	Depreciation - modified life assets									
	83	Depreciation - alternative depreciation in accordan	nce with CPP				1				
	84	Total depreciation			_		_				
ı	85			(\$000 ····		a aifia d\					
L		Fo(ii). Non-Ctondord Down-letter Direct		(\$UUU UI	nless otherwise sp	ecineu)					
L	86	5c(ii): Non-Standard Depreciation Disclosure									
L			Reason for non-			Closing RAB	Closing RAB				
ı			standard	Year change	Depreciation	value under	value under				
ı	87	Asset or assets with non-standard depreciation	depreciation	made (text entry)	charge for the period (RAB)	'non-standard'	'standard'				
		Asset of assets with horr-standard depreciation	(text entry)	(text entry)	period (RAB)	depreciation	depreciation				
	88										
	89					-					
	90										
	91										
	92										
	93										
	94										
	95			<u> </u>							
ı	00	5c(iii): Calculation of Revaluation Rate and Reva	aluation of Acc	oto							
	96 97	oc(iii): Calculation of Revaluation Rate and Reva	aluation of ASS	eis							
	98	CPI ₄									
	99	CPI ₄ -4									
	00 01	Revaluation rate (%)									
	02			Unallocat	ed RAB *	R.A	\B				
						(\$000)					
	03 04	Total opening RAB value		(\$000)	(\$000)	(\$000)	(\$000)				
	05	less Opening RAB value of fully depreciated, disposed	l and last assets								
	05 06	less Opening RAB value of fully depreciated, disposed	and lost assets								
	07	Total opening RAB value subject to revaluation									
	08	Total CPI revaluations									
ľ	00	Total OF Hevaluations									
1	09	5c(iv): Works Under Construction roll forward									
ľ	09	octiv). Works officer construction for forward		Unallocated	works under	Allocated w	orks under				
1	10			constr		constr					
	11	Works under construction—preceding disclosure	vear								
	12	plus Capital expenditure				_					
	13	less Assets commissioned		_		_					
	14	plus Adjustment resulting from asset allocation									
	15	Works under construction - current disclosure ye	ar		_		_				
	16	Traine and constraints canonical discrete ye									
	17	Highest rate of capitalised finance applied									
		. Ilg. lock late of capitalional interior applied									
1	18										

	101	1	1	1	1	1	1	1	1	1				
	Total													
	Other assets									1				
	Other system fixed assets									1				
Company Name Disclosure Year Ended	Distribution switchgear									I				
Com Disclosure	Distribution substations and transformers									1				
	Distribution and LV cables									1				
	Distribution and LV lines									1				
RWARD (cont)	Zone									1				
ASE ROLL FO	Sub									1				
SCHEDULE 5: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)	255 (vi): Disclosure by Asset Category	Total opening RAB value	less Total depreciation	plus Total CPI revaluations			plus Lost and found assets adjustment	plus Adjustment resulting from asset allocation	plus Asset class transfers	Total closing RAB value	Asset Life	Weighted average remaining asset life	Weighted average expected total asset life	
SCH	125	127	128	129	130	131	132	133	134	135	136	138	139	140

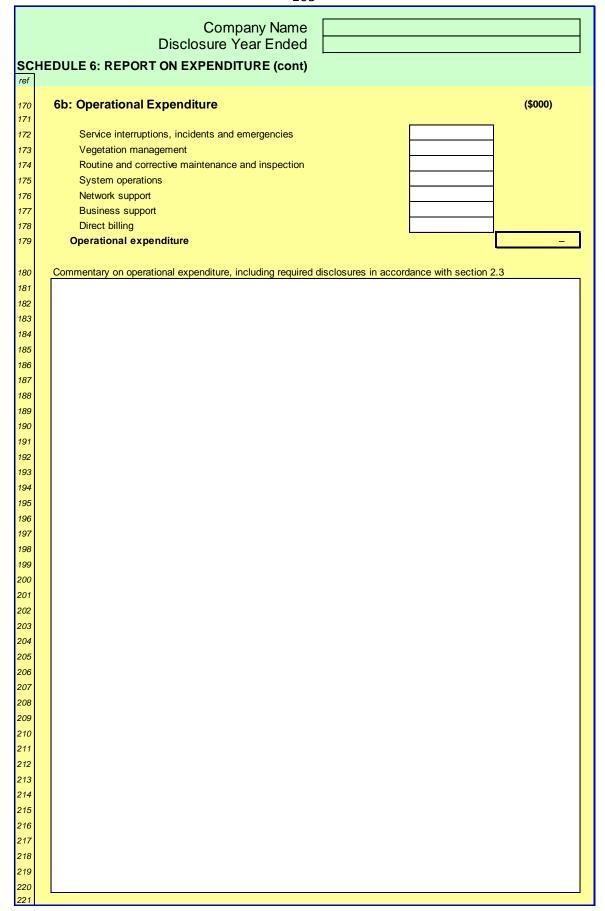
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Schedule 6 Report on Expenditure

	Company Name Disclosure Year Ended									
	SCHEDULE 6: REPORT ON EXPENDITURE									
6 7	6a: Capital expenditure			(\$000)						
8										
9	Customer connection									
10	System growth		_							
11	Quality of supply		_							
12	Asset replacement and renewal		_							
13	Asset relocations		_							
14 15	Legislative and regulatory Non-system fixed assets									
16	Gross capital expenditure			_						
17	Capital contributions									
18	Net value of vested assets									
19	Capital expenditure			-						
20 21	6a(i): Customer Connection									
22	outh. Oustomer Connection	Overhead	Underground	Total						
23 24	Domestic									
25	Non-domestic		-	_						
26	Distributed/embedded generation			_						
27	Customer connection total			_						
28										
29	6a(ii): System Growth and Asset Replacement	ent and Renewal		Asset						
				Replacement						
30			System Growth	and Renewal						
31	Subtransmission									
	0 1 111									
32	Overhead Lines									
33	Underground Cables									
33 34	Underground Cables Zone substations									
33 34 35	Underground Cables Zone substations Substransmission transformers									
33 34 35 36	Underground Cables Zone substations Substransmission transformers Zone substation switchgear									
33 34 35 36 37	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total		_							
33 34 35 36 37 38	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution		_							
33 34 35 36 37 38 39	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line		_							
33 34 35 36 37 38	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable		_							
33 34 35 36 37 38 39 40	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line		_							
33 34 35 36 37 38 39 40 41	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable Distribution transformers (PM)		_							
33 34 35 36 37 38 39 40 41 42	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM)		_							
33 34 35 36 37 38 39 40 41 42 43	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear									
33 34 35 36 37 38 39 40 41 42 43	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing)									
33 34 35 36 37 38 39 40 41 42 43 44	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total									
33 34 35 36 37 38 39 40 41 42 43 44 45 46	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection SCADA and Communications									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection SCADA and Communications Secondary assets total									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection SCADA and Communications Secondary assets total Other assets									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection SCADA and Communications Secondary assets Load control equipment									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection SCADA and Communications Secondary assets Load control equipment Civils - cable tunnels									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection SCADA and Communications Secondary assets Load control equipment									
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Underground Cables Zone substations Substransmission transformers Zone substation switchgear Subtransmission total Distribution Distribution Distribution Line Distribution Cable Distribution transformers (PM) Distribution transformers (GM) Distribution switchgear Distribution substations (GM with housing) Distribution total Low voltage Overhead Lines Underground Cables Low voltage total Secondary assets Protection SCADA and Communications Secondary assets Load control equipment Civils - cable tunnels									

	Company Name
	Disclosure Year Ended
	HEDULE 6: REPORT ON EXPENDITURE (cont)
ref	,
67	6a(iii): Quality of Supply (\$000)
68	
69	Project
70	[Description of project]
71	[Description of project]
72	[Description of project]
73	[Description of project]
74	[Description of project] Other
75	
76	Quality of supply total
77 78	6a(iv): Asset relocations
79	va(iv). Asserteiocations
80	LV System
81	HV Distribution System
82	HV Subtransmission System
83	Asset relocations total –
84	
85	6a(v): Legislative and regulatory
86	
87	Legislative or regulatory requirement
88	[Description of legislative or regulatory requirement]
89	[Description of legislative or regulatory requirement]
90	[Description of legislative or regulatory requirement]
91	[Description of legislative or regulatory requirement]
92	[Description of legislative or regulatory requirement]
93	Other
94	Legislative and regulatory total
95	Cafeily Nam avertage fixed accepts
96	6a(vi): Non-system fixed assets
97 98	Routine expenditure
98	Atypical expenditure
100	[Description of project]
101	[Description of project]
101	[Description of project]
103	Atypical expenditure total –
104	Non-system fixed assets total –
105	

0.0		Company Name Disclosure Year Ended
ref	HE 	DULE 6: REPORT ON EXPENDITURE (cont)
112		
113		6a: Capital expenditure (cont)
114		Commentary on gross capital expenditure, including required disclosures in accordance with section 2.3
115		
116 117		
118		
119		
120 121		
122		
123		
124		
125 126		
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129 130		
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134 135		
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161 162		
163	"	



Schedule 7 Re

Report on Expenditure Forecasts

SCF	Company Name Disclosure Year Ended SCHEDULE 7: REPORT ON EXPENDITURE FORECASTS									
ref	(\$000 unless otherwise specified)									
6 7	Comparison of forecasts to actual expenditure Current Year Regulatory period									
, <i>'</i>		Forecast	Actual	% variance	Forecast	Actual	% variance			
8	Capital Expenditure	Expenditure	Expenditure	% variance	Expenditure	Expenditure	% variance			
9 10	Customer connection System growth			_						
11	Quality of supply			_			_			
12	Asset replacement and renewal			_			_			
13 14	Asset relocations Legislative and regulatory									
15	Gross capital expenditure on distribution network	_	_	_	_	_	_			
16										
17 18	Operational Expenditure Service interruptions, incidents and emergencies			_						
19	Vegetation management			_			_			
20	Routine and corrective maintenance and inspection									
21 22	System operations Network support			_						
23	Operational expenditure on distribution network	_	-	-		_	-			
24										
25	Total expenditure on distribution network	_	-	-	_		_			
26 27	Non-system fixed assets			_			_			
28	Business support			-			-			
29	Direct billing			_			_			
30 31	Total expenditure on distribution network business			-			_			
32	Overhead to underground conversion expenditure			_			-			
33 34	Commentary on variance in actual to forecast expenditure, including	required displacture in	annordonan with annti	on 2 2						
35	Commentary on variance in actual to lorecast expenditure, including	required discrosure in	accordance with secur	011 2.3						
36										
37 38										
39										
40										
41										
42 43										
44										
45										
46 47										
48										
49										
50 51										
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63 64										
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67 68										
67										
67 68 69										

Schedule 8 Report on Related Party Transactions

	Company Name Disclosure Year Ended										
sc	SCHEDULE 8: REPORT ON RELATED PARTY TRANSACTIONS										
	ref										
			•								
6		PARTY TRANSACTIONS	(\$000)								
7			7								
9	• •										
10											
11											
12	Other related party transactions										
13	8(ii) ENTITIES INVOLVED IN	RELATED PARTY TRANSACTION	S								
14	Name of Related Party	Related P	arty Relationship								
15	5										
16											
17											
18											
19											
20											
20	8(iii) RELATED PARTY TRAN	NSACTIONS Description of Transaction	Value of	Basis for Determining							
20 21 22	8(iii) RELATED PARTY TRAN		Value of Transaction	Basis for Determining Value							
20 21 22 23	8(iii) RELATED PARTY TRAN Name of Related Party										
20 21 22	8(iii) RELATED PARTY TRAN Name of Related Party										
20 21 22 23 24	8(iii) RELATED PARTY TRAN Name of Related Party										
20 21 22 23 24 25	8(iii) RELATED PARTY TRAN Name of Related Party										
20 21 22 23 24 25 26	8(iii) RELATED PARTY TRAN Name of Related Party										
200 211 222 233 244 255 266 277 288 299	8(iii) RELATED PARTY TRAN Name of Related Party										
200 211 222 233 244 255 266 277 288 299 300	8(iii) RELATED PARTY TRAN Name of Related Party										
200 211 222 233 244 255 266 277 288 299 300 311	8(iii) RELATED PARTY TRAN Name of Related Party										
200 211 222 233 244 255 266 277 288 299 300 311 32	8(iii) RELATED PARTY TRAN Name of Related Party										
202 21 22 23 24 25 26 27 28 29 30 31 32 33	8(iii) RELATED PARTY TRAN Name of Related Party										
200 211 222 233 244 255 266 277 288 299 300 311 32	8(iii) RELATED PARTY TRAN Name of Related Party										
202 21 22 23 24 25 26 27 28 29 30 31 32 33 34	8(iii) RELATED PARTY TRAN Name of Related Party										
202 211 222 233 244 255 266 277 288 299 300 311 322 333 344 355	8(iii) RELATED PARTY TRAN Name of Related Party										

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Schedule 9 Report on Asset Allocations

	HEDULE 9: REPORT ON ASSET ALLOCATIONS		mpany Name Year Ended			
ref	OOLDECHI ATED SERVICE ASSET VALUES					
6 7	9a: REGULATED SERVICE ASSET VALUES		Value allocated (\$000s)			
8		Arm's length deduction	Electricity distribution services	Non-electricity distribution services	Total	OVABAA allocation increase (\$000s)
9	Sub transmission					
10 11	Directly attributable Not directly attributable				_	
12	Total attributable to regulated service		_			<u>. </u>
13 14	Zone substation Directly attributable					
15	Not directly attributable				-	
16	Total attributable to regulated service					
17 18	Distribution and LV lines Directly attributable					
19 20	Not directly attributable Total attributable to regulated service				-	
21	Distribution and LV cables					
22 23	Directly attributable Not directly attributable				_	
24	Total attributable to regulated service		-		-	
25	Distribution substations and transformers					
26 27	Directly attributable Not directly attributable				_	
28	Total attributable to regulated service Distribution switchgear Directly attributable		_			
29 30						
31 32	Not directly attributable Total attributable to regulated service				-	
32	Other system fixed assets					
34	Directly attributable					
35 36	Not directly attributable Total attributable to regulated service		_		-	
37	Other assets					
38 39	Directly attributable Not directly attributable				_	
40	Total attributable to regulated service		-			
41 42	Regulated service asset value directly attributable		-			
43 44	Regulated service asset value not directly attributable Total closing RAB value		-	-	-	-
45	-					
46	9b: NOTES TO THE REPORT					
47	9b(i): Changes in Asset Allocation*					
48				CY-1	Current Year (CY)	CY+1
49	Change in asset value allocation 1]		, ,	
50 51	Asset category Original allocator or line items		Original allocation New allocation			
52	New allocator or line items		Difference	-	-	
53 54	Rationale for change					
55						
56 57	Change in asset value allocation 2					
58	Asset category		Original allocation New allocation			
59 60	Original allocator or line items New allocator or line items		Difference	-	_	
61	Potionale for change					
62 63	Rationale for change					
64 65	Change in asset value allocation 3					
66	Asset category		Original allocation			
67 68	Original allocator or line items New allocator or line items		New allocation Difference	-	_	
69 70	Rationale for change					
71	radulale of change					
72	* a change in asset allocation must be completed for each all	ocator or componer	t change that has occ	urred in the disclos	sure year. A move	ment in an
73 74	allocator metric is not a change in allocator or component.		-			

		Company Name
		Company Name Disclosure Year Ended
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8	32	9b(ii): Allocation methodology details
	33 34	Commentary on cost allocation, including required disclosures in accordance with section 2.3
8	35	Commence y on cost anocason, molecular regulated disclosures in accordance was section 2.5
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Schedule 10 Report on Cost Allocations

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_	HEDULE 10: REPORT ON COST ALLOCATIONS	Disclosur	e Year Ended			
ref 6	10a: OPERATING COST ALLOCATIONS					
7		Arm's length deduction	Value allocate Electricity distribution services	ed (\$000s) Non-electricity distribution services	Total	OVABAA allocation increase (\$000s)
9 10 11 12	Service interruptions, incidents and emergencies Directly attributable Not directly attributable Total attributable to regulated service		_		_	
13 14 15 16	Vegetation management Directly attributable Not directly attributable Total attributable to regulated service		_		-	
17 18 19 20	Routine and corrective maintenance and inspection Directly attributable Not directly attributable Total attributable to regulated service		_		_	
21 22 23 24	System operations Directly attributable Not directly attributable Total attributable to regulated service					
25 26 27 28	Network support Directly attributable Not directly attributable Total attributable to regulated service		_		-	
29 30 31	Business support Directly attributable Not directly attributable Total attributable to regulated service				_	
13 14 15 16	Direct Billing Directly attributable Not directly attributable Total attributable to regulated service		_		_	
87 88 89	Operating costs directly attributable Operating costs not directly attributable Operating expenditure		-	_	-	-
#1 #2	10b: OTHER COST ALLOCATIONS Pass through costs					
13 14 15 16	Directly attributable Not directly attributable Total attributable to regulated service Recoverable costs		-		_	
17 18 19	Directly attributable Not directly attributable Total attributable to regulated service		_		_	
51 52 53	10c: NOTES TO THE REPORT 10c(i): Changes in Cost Allocations*			CY-1	Current Year (CY)	CY+1
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58 59 60 61 62	Rationale for change Change in cost allocation 2					
63 64 65 66	Cost category Original allocator or line items New allocator or line items		Original allocation New allocation Difference	_	-	
67 68 69 70	Rationale for change Change in cost allocation 3 Cost category		Original allocation		ŀ	ı
71 72 73 74 75	Cost category Original allocator or line items New allocator or line items Rationale for change		New allocation Difference		_	
76 // 78	* a change in cost allocation must be completed for each a metric is not a change in allocator or component.	llocator or component	change that has occu	rred in the disclosu	ıre year. A movem	ent in an allocator

			Company Name Disclosure Year Ended	
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89 90		Commentary on cost allocation, including required disclosures in accor	rdance with section 2.3	
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Schedule 11 Report Supporting Asset Allocation

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Iffice d saets	authoriable — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — <th< td=""><td>e d ABAA Allocator 3</td><td>orproxy</td><td></td><td></td><td></td><td></td><td>1</td><td></td></th<>	e d ABAA Allocator 3	orproxy					1	
riked a seets Fixed a seet a secretary Fixed a seet a secretary Fixed a seet a seet a secretary Fixed a seet a se	Fixed a seets e.g. ABAA Allocator 1 Causal or proxy e.g. ABAA Allocator 2 Causal or proxy e.g. ABAA Allocator 3 Causal or proxy e.g. ABAA Allocator 3 Causal or proxy e.g. ABAA Allocator 3 Causal or proxy e.g. ABAA Allocator 4 Causal or proxy e.g. ABAA Allocator 5 Causal or proxy e.g. ABAA Allocator 2 Causal or proxy e.g. ABAA Allocator 3 Causal or proxy e.g. ABAA e.g. ABAA Allocator 3 Causal or proxy e.g. ABAA e.g. A		Control of the contro		1	1	1	1	
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et description e.g. ABAA Albocator 1 Causal or proxy Albocator 3 Albocator 3 Causal or proxy Albocator 3	et description e.g. ABAA Albocator 1 Causal or proxy Albocator 3 Albocator 3 Causal or proxy Albocator 3 Albocator 3 Causal or proxy Albocator 3 Alb	e.g. ABAA Allocator 1	lorproxy					-	
et description e.g. ABAA Alborator 2 Causal or proxy — — artifulable —	et description e.g. ABAA Albocator 3 Causal or proxy — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —<	e.g. ABAA Allocator 1	lor proxy					1	
et description e.g. ABAA Allocator 3 Causal or proxy - - - - et description e.g. ABAA Allocator 1 Causal or proxy - - - - - et description e.g. ABAA Allocator 1 Causal or proxy - - - - et description e.g. ABAA Allocator 3 Causal or proxy - - - -	et description e.g. ABAA Albocator 3 Causal or proxy — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — —<	e.g. ABAA Allocator 2	lorproxv					1	
autributable e.g. ABAA Allocator 1 Causal or proxy	autributable — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — — <t< td=""><td>e.g. ABAA Allocator 3</td><td>lorproxy</td><td></td><td></td><td></td><td></td><td>-</td><td></td></t<>	e.g. ABAA Allocator 3	lorproxy					-	
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On e.g. ABAA Allocator 1 Causal or proxy On e.g. ABAA Allocator 3 Causal or proxy	BAA Allocator 1 Causal or proxy BAA Allocator 3 Causal or proxy	et description e.g. ABAA Allocator 1	lorproxy					-	
on e.g. ABAA Allocator 2	BAA Allocator 2 BAA Allocator 3	e.g. ABAA Allocator 1	l or proxy						
on e.g. ABAA Allocator 3	BAA Allocator 3	e.g. ABAA Allocator 2	lorproxy					-	
Not directly attributable – – – – – – – – – – – – – – – – – – –	Not directly attributable	e.g. ABAA Allocator 3	l or proxy					1	
		Not directly attributable				1			_

Schedule 12 Report Supporting Cost Allocation

DULE 12: REPORT SUPPORTING COS	T ALLOCAT	IONS				Disclosure \	pany Name /ear Ended			
Have costs been allocated in aggregate using CAM in accordance with clause 2.1.1(3) of the M Determination	Yes /No									
				Allocate	or Metric		Value a	llocated		OVABA
Line item	Allocation methodology type	Allocator	Allocator type	Electricity distribution services	Non-electricity distribution services	Arm's length deduction	Electricity distribution services	Non-electricity distribution services	Total	allocatio
Service interruptions, incidents and emergen	cies									
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2 Allocator 3	Causal or proxy Causal or proxy							
Not directly attributable	e.g. ADAA	Allocator 3	Causai or proxy			_	_	_		
Vegetation management										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy							
Insert cost description Not directly attributable	e.g. ABAA	Allocator 3	Causal or proxy							
Not directly attributable Routine and corrective maintenance and insp	ection							-		
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						_	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy							
Not directly attributable						_		-		
System operations Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						_	
Not directly attributable						_		-		
Network support										
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 1 Allocator 1	Causal or proxy Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-	
Not directly attributable Business support						-	-	-	-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy		-					
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2 Allocator 3	Causal or proxy Causal or proxy		1					
Not directly attributable Direct billing	J.g. NDAA	Allocator 3	Cousai oi pioxy			-	-	-	-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy							
Insert cost description Not directly attributable	e.g. ABAA	Allocator 3	Causal or proxy							
Operating costs not directly attributable										
Pass through costs										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy		ļ					
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy				<u> </u>			
Not directly attributable Recoverable costs						_		-		
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-	
Not directly attributable						_	_	_	_	

Schedule 13 Pricing Statistics

			C	Company Name			
				For Year Ended			
			Network / Sub-	network Name			
SCHI	EDULE 13: REPORT	ON PRICING STA	TISTICS				
ref							
7	Consumer Group	Data: Consume	rs on standard co	ntracts			
			Volume supplied to consumers'	Distribution line	Transmission line		No. of ICPs at
	Consumer group		connection points	charge revenue	charge revenue	Capital contributions	disclosure year
8	code	Capacity (kVA)	(MWh)	(\$000)	(\$000)	(\$000)	end
9 10	Code 1						
11	Code 2						
12	Code 3						
13	Code 4						
14	Code 5 Code 6						
15 16	Code 7						
17	Code 8						
18	Code 9						
19	Code 10						_
20 21	Add extra rows for a	Totals	TOURS AS RECESSARY	_	_	_	
22	Add extra rows for de	aditional consumer gr	oups as necessary				
23	Consumer Group	Data: Consume	rs on non-standar	d contracts			
23	consumer Group	Data. Consume	is on non-standar	a contracts			
			Volume supplied to				
	Consumer group		consumers' connection points	Distribution line charge revenue	Transmission line charge revenue	Capital contributions	No. of ICPs at disclosure year
24	code	Capacity (kVA)	(MWh)	(\$000)	(\$000)	(\$000)	end
25	Code 1						
26 27	Code 2						
28	Code 3						
29	Code 4						
30	Code 5						
31	Code 6 Code 7						
32 33	Code 8						
34	Code 9						
35	Code 10						
		Totals	_	_	_	_	_
37	Add extra rows for a	dditional consumer gi	oups as necessary				
38							MW
40			ds for consumers on d		4		<u> </u>
41 42	Non-coincident sum	of contracted maxim	ium demands for cons	umers on capacity-based	a prices		
					Consumers on	Consumers on non-	
42	Distribution line sho	raa rawanua hu samr	anant of price		standard contracts (\$000)	standard contracts (\$000)	Total revenue (\$000)
43	Distribution line cha		onent of price		(\$000)	(\$000)	(3000)
45	Revenue from fix	xed prices ariable prices - peak					
46		ariable prices - off pe	eak				
47		apacity-based prices					
48		pacity-based prices					
49 50		emand-based prices					
51		emand-based prices					_
52	Revenue from ot	ther prices					-
53 54	Total capital co	ntributions revenue		Totals	_		
55		ion line charge rever	iue				_
57	Total line charge rev						
58							
59 60	Commentary on price	cing statistics					
61							
62							
63							
64 65							
66							
67							
68	If IDentify Control			hamathia and Alich in	4		
69	ij 'kevenue from othe	er prices' is entered in	row 51 above, explain	how this price(s) is levied	1		

Schedule 14 Network Expenditure AMP Report

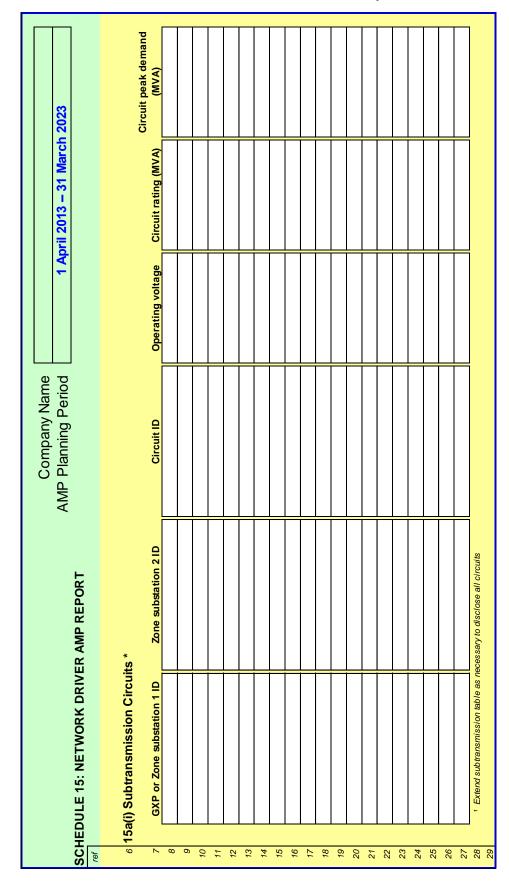
Н	EDULE 14: NETWORK EXPENDITURE AMP REF	PORT		А	Compa MP Plannir	ny Name ig Period		1 April 2	2013 – 31 M a	arch 2023	
									(\$000 unless o	therwise speci	fied)
1		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
1	4a: Capital Expenditure Forecast	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
	Customer connection System growth										
	Quality of supply										
	Asset replacement and renewal										
	Asset relocations										
	Legislative and regulatory										
	Non-system fixed assets Gross capital expenditure	_		_	_	_		_	_	_	
	Oross capital experiulture	Year 1	Year 2	Year 3	Year 4	Year 5		_			
	4a(i): Customer Connection	2014	2015	2016	2017	2018					
	Domestic										
	Overhead Underground										
	Non-domestic										
	Overhead										
	Underground										
	Distributed/embedded generation										
	Customer Connection total			_		_					
		Voc- 4	Voc- 0	Voc- 2	Voc. 4	Vor - F					
1	4a(ii): System Growth	Year 1 2014	Year 2 2015	Year 3 2016	Year 4 2017	Year 5 2018					
Ľ	Subtransmission										
	Overhead lines										
	Underground cables										
	Zone substations										
	Zone substation transformers										
	Zone substation switchgear Subtransmission total			_							
	Distribution										
	Distribution lines										
	Distribution cables										
	Distribution transformers (PM)										
	Distribution transformers (GM)										
	Distribution switchgear Distribution substations (GM with housing)										
	Distribution total	-	-	-	-	-					
	Low voltage										
	Overhead lines										
	Underground cables										
	Low Voltage total	_		-	-	-					
	Secondary assets										
	Protection SCADA and communications										
	Secondary assets total				_						
	Other assets										
	Load control equipment										
	Civils—cable tunnels										
	Other total		-	-	-	-					
	System Growth total	-	-	-	-	-					
1	4a(iii): Asset Replacement and Renewal	Year 1 2014	Year 2 2015	Year 3 2016	Year 4 2017	Year 5 2018					
	Subtransmission										
	Overhead lines										
	Underground cables Zone substations										
	Zone substations Zone substation transformers										
	Zone substation switchgear										
	Subtransmission total		-	_	_	-					
	Distribution										
	Distribution lines										
	Distribution cables Distribution transformers (PM)										
	Distribution transformers (GM)										
	Distribution switchgear										
	Distribution substations (GM with housing)										
	Distribution total			_	-	-					
	Low voltage Overhead lines										
	Overnead lines Underground cables										
	Low Voltage total	_	_	-	_	_					
	Secondary assets										
	Protection										
	SCADA and communications										
	Secondary assets total		-	-	-	-					
	Other assets										
	Load control equipment										
	Civils—cable tunnels										
	Civils—cable tunnels Other total	_	_	_	-						

4	_
	h

Company Name AMP Planning Period 1 April 2013 – 31 March 2023	(\$000 unless otherwise specified)	Year 2 Year 3 Year 4 Year 5 2015 2016 2017 2018 Commentary				1	Year 2 Year 4 Year 5 2015 2016 2017 2018 Commentary					Year 2 Year 3 Year 4 Year 5 2015 2016 2017 2018	Commentary		1							
Q e						П							ſ		<u> </u>							
pany Nam ing Perio		Year 5 2018					Year 5 2018					Year 5 2018				Year 5 2018						
Comp		Year 4 2017				1	Year 4 2017				1	Year 4 2017			ı	Year 4 2017						
4		Year 3 2016				1	Year 3 2016				1	Year 3 2016			1	Year 3 2016						
(pen		Year 2 2015				1	Year 2 2015				1	Year 2 2015			1	Year 2 2015						
ORT (contin		Year 1 2014				1	Year 1 2014				1	Year 1 2014			1	Year 1 2014						
SCHEDULE 14: NETWORK EXPENDITURE AMP REPORT (continued)		14a(iv): Quality of supply Project	[Description of Project]	[Description of Project]	[Description of Project]	Quality of Supply total	105 14a(v): Legislative and Regulatory	[Description of legislative or regulatory requirement]	[Description of legislative or regulatory requirement]	[Description of legislative or regulatory requirement]	Legislative and Regulatory total	14a(vi): Non-System Fixed Assets Routine expenditure	Atypical expenditure	[Description of Project] [Description of Project] [Description of Project]	Atypical expenditure total	119 120 14b: Operational Expenditure	Service interruptions and emergencies	Vegetation management	Routine and corrective maintenance and inspection	Network support	Business support	Direct billing

Schedule 15 Net

Network Driver AMP Report

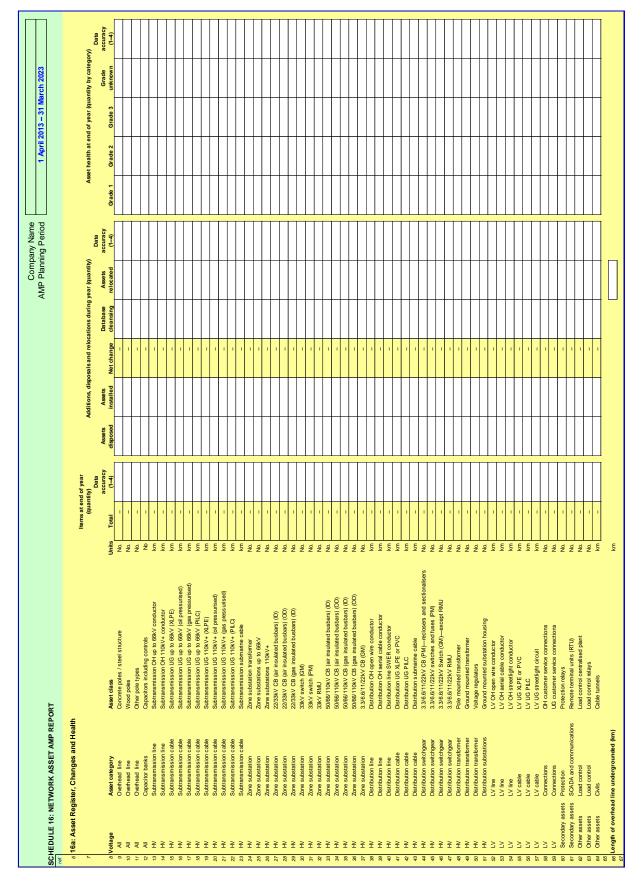


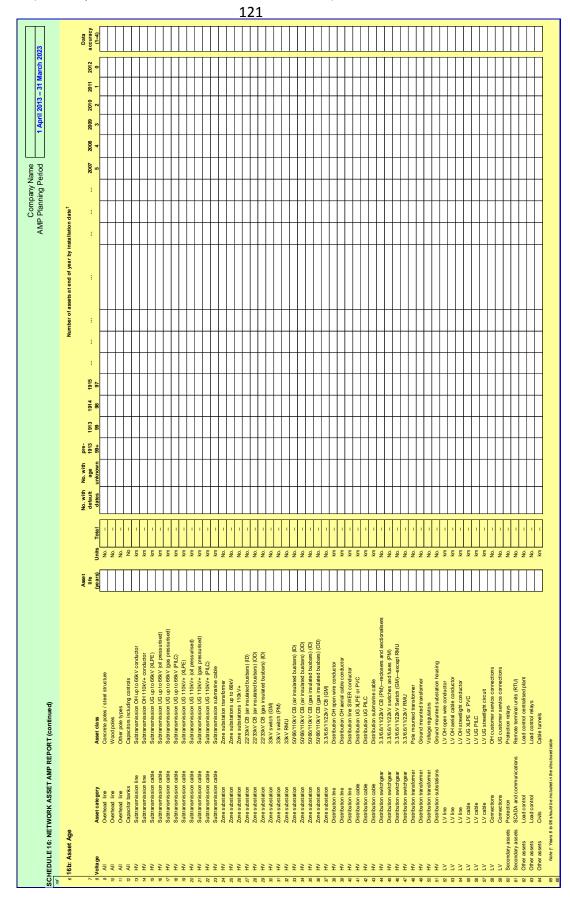
SCHEDULE 15: NETWORK DRIVER AMP REPORT (continued) 36 15a(ii) Distribution Circuits * 20ne substation ID Circuit ID Operating voltage Ci 40 41 42 43 44 45 46 47 47 48 48 49 49 40 40 40 41 41 42 43 44 45 46 47 48 48 49 49 40 40 40 40 40 40 40 40 40 40 40 40 40	1 April 2013 – 31 March 2023 Number of connected customers—end of Circuit rating (MVA) Sear Signature of Connected Circuit (MVA) Signature of Circuit (MVA) Signature	nnected (MVA)
Sa(ii) Distribution Circuits * Zone substation ID Circuit ID Operating voltage		
Zone substation ID Circuit ID Operating voltage		
48		
67		
51		
53		
54		
99		
99		
25		
58 ** Extend distribution circuits table as necessary to disclose all circuits		

* 15h · Forecast Connections	אבן כאי וכי	SCHEDULE 15: NETWORK DRIVER AMPREPORT (continued 2)									」 ; ;				
8	Year 1 2014	Year 2 2015	Year 3 2016	Year 4 2017	Year 5 2018										
۵															
Overhead connections—additions Non domestic customers															
Underground connections—additions Overhead connections—additions															
51															
16 Embedded generation															
Connections total	1	1	1	1	1										
19 15c: Forecast Capacity *											Maximu	Maximum demand (MW)	(M		
	:	:	:	Substation service	Maximum	Forecast	Year of planned step increase in		Quantum of Planned year of	Year 1	Year 2	Year 3	Year 4	Year 5 Y	Year 5 maximum demand as %
20 Zone substation ID	Voltage KV	N Capacity MW	N-1 Capacity MW	capacity	Demand	growth %	de mand (1 to 5)	step increase MW	intervention (1 to 5)	2014	2015	2016	2017	2018	substation firm capacity
Substation_				1			,			1	1	1	1	1	Not Defined
Substation_02				1						1	1	1	1	-	Not Defined
Substation_03				1						1	1	1	1	-	Not Defined
Substation_04				_						_	-	_	_	_	Not Defined
Substation_05				_						-	-	-	-	-	Not Defined
Substation_06				_						-	1	-	-	1	Not Defined
Substation_07				_						1	1	1	1	1	Not Defined
Substation_08				_						_	-	_	-	-	Not Defined
30 Substation_09				_						-	1	-	-	1	Not Defined
31 Substation_10				_						_	-	_	_	_	Not Defined
32 Substation_11				_						-	-	-	-	-	Not Defined
33 Substation_12				1						1	ı	1	-	1	Not Defined
34 Substation_13				1						1	1	1	-	-	Not Defined
35 Substation_14				_						-	-	-	-	-	Not Defined
36 Substation_15				_						-	-	-	-	-	Not Defined
37 Substation_16				_						_	-	_	-	_	Not Defined
38 Substation_17				_						_	1	-	1	1	Not Defined
39 Substation_18				1						1	1	1	-	-	Not Defined
40 Substation_19				1						_	1	1	1	1	Not Defined
Substation 20															

120

Schedule 16 Network Asset AMP Report





Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012

122

			Company AMP Planning F			1 April 2	2013 – 31 Ma	arch 2023	
CUE	DIII E 16: NET	WORK ASSET AMP REPO		renou [1 April 2	.013 - 31 IVI	11 C11 2023	
7	DOLL 10. NEI	WORK ASSET AWIF KEFO	K I (continued 2)						
6 16	Sc: Asset Dispo	osal Forecast			Year 1		s disposed (nur Year 3	nber) Year 4	Year 5
8 Vo	oltage	Asset category	Asset Class	Units	2014	Year 2 2015	2016	7ear 4 2017	2018
	All	Overhead line	Concrete poles / steel structure	No.					
) A	All	Overhead line	Wood poles	No.					
F	All	Overhead line	Other pole types	No.					
P	All	Capacitor banks	Capacitors including controls	No					
3 F	HV	Subtransmission line	Subtransmission OH up to 66kV conductor	km					
4 F	HV	Subtransmission line	Subtransmission OH 110kV+ conductor	km					
5 F	HV	Subtransmission cable	Subtransmission UG up to 66kV (XLPE)	km					
î F	HV	Subtransmission cable	Subtransmission UG up to 66kV (oil pressurised)	km					
' F	HV	Subtransmission cable	Subtransmission UG up to 66kV (gas pressurised)	km					
Ή.	HV	Subtransmission cable	Subtransmission UG up to 66kV (PILC)	km					
	HV	Subtransmission cable	Subtransmission UG 110kV+ (XLPE)	km					
	HV	Subtransmission cable	Subtransmission UG 110kV+ (oil pressurised)	km					
	HV	Subtransmission cable	Subtransmission UG 110kV+ (gas pressurised)	km					
1	HV	Subtransmission cable	Subtransmission UG 110kV+ (PILC)	km					
	HV	Subtransmission cable	Subtransmission submarine cable	km					-
	HV	Zone substation	Zone substation transformer	No.					
1	HV	Zone substation	Zone substations up to 66kV	No.					
	HV HV	Zone substation Zone substation	Zone substations 110kV+	No.					
1 1			22/33kV CB (air insulated busbars) (ID)						
	HV HV	Zone substation Zone substation	22/33kV CB (air insulated busbars) (OD)	No.					
			22/33kV CB (gas insulated busbars) (ID)						
	HV	Zone substation	33kV switch (GM)	No.					
	HV HV	Zone substation Zone substation	33kV switch (PM) 33kV RMU	No.					
	HV HV	Zone substation Zone substation	50/66/110kV CB (air insulated busbars) (ID)	No.					
1	HV HV	Zone substation Zone substation							
1 1	HV	Zone substation	50/66/110kV CB (air insulated busbars) (OD) 50/66/110kV CB (gas insulated busbars) (ID)	No. No.					
	HV	Zone substation	50/66/110kV CB (gas insulated busbars) (ID)	No.					
1 1	HV	Zone substation	3.3/6.6/11/22kV CB (GM)	No.					
	HV	Distribution line	Distribution OH open wire conductor	km					
	HV	Distribution line	Distribution OH aerial cable conductor	km					
	HV	Distribution line	Distribution line SWER conductor	km					
	HV	Distribution cable	Distribution UG XLPE or PVC	km					
L	HV	Distribution cable	Distribution UG PILC	km					
	HV	Distribution cable	Distribution submarine cable	km					
Н	HV	Distribution switchgear	3.3/6.6/11/22kV CB (PM)—reclosers and sectionalisers	No.					
	HV	Distribution switchgear	3.3/6.6/11/22kV switches and fuses (PM)	No.					
F	HV	Distribution switchgear	3.3/6.6/11/22kV Switch (GM)—except RMU	No.					
H	HV	Distribution switchgear	3.3/6.6/11/22kV RMU	No.					
F	HV	Distribution transformer	Pole mounted transformer	No.					
H	HV	Distribution transformer	Ground mounted transformer	No.					
H	HV	Distribution transformer	Voltage regulators	No.					
	HV	Distribution substations	Ground mounted substation housing	No.					
-	LV	LV line	LV OH open wire conductor	km					
	LV	LV line	LV OH aerial cable conductor	km					
	LV	LV line	LV OH streetlight conductor	km					
	LV	LV cable	LV UG XLPE or PVC	km					
	LV	LV cable	LV UG PILC	km					
	LV	LV cable	LV UG streetlight circuit	km					
	LV	Connections	OH customer service connections	No.					
_	LV	Connections	UG customer service connections	No.					
	Secondary assets	Protection	Protection relays	No.					
	Secondary assets	SCADA and communications	Remote terminal units (RTU)	No.					
	Other assets	Load control	Load control centralised plant	No.					
	Other assets	Load control	Load control relays	No.					
(Other assets	Civils	Cable tunnels	km					

Schedule 17 AMMAT Report

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1 April 2013 – 31 March 2023 PAS 55		Evidence - Summary			
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		Matter Leads of Matter Leads	special processing and a special processing an	The opposition has not considered the modification of the considered management assessing is produced with clus angot to the lifecycle of the series, asset types to treat systems that manages. The opposition color not have the opposition color not have assess management strategy.	The organisation does not have an observations and observations asset management and saint) conding asset systems and oldical assistics.
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	Manufry Lavel 3 To opposition to control to the properties of the		Lilly d. d.	
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	and to The standard of the sta			
	Maturity Level 1 The press, the are communicated to The press, the are communicated to A the plants), OR Communicated to froze responsible or deficient is effert implate or ac-	Asset management plants) Asset management plants) Asset management plants of the management alone or delivery of plants associations and achieves for management alone or not expans and management alone or more or the management alone or more or management as management mean or mean generation or	In oppration recognises for read vertile appropriate amongement facility of see in place for implementation of sees in management facility of just is in proposed of determining an oppropriate expressful for achieung his.	registration in account action and account acc
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	Who Top management, People with management approaching for the dealersty classes management policy, the state of the control of the control acceptance of the control of the control of the control acceptance of the control of the control of the control acceptance of the control of the co	Opposedure. The management of the area devolvation and a terror transmission and area devolved to the area devolve	To grasquerie i film magarne if general otta size desen a roal general train order insporable by phone, with to leafler, workshop and management with proper state. I make a fart angement was into deseny of the state. I more state of the state or special or special or into deseny of the state. I more state or the state of the state or comment or the state or comment or c	towards and a second sec
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	Maturity Level 4 The organisations processes in processes and and acquient to comply witnesses and cold or comply witnesses and cold or the coldense accident to the case and the evidence seen.	The organisation's procession is associated in automate associated and comply with requirements associated in procession and procession and application and ap	The organisatoris processios) comply with requienters set cut in a moognised standard. The assessor is advised to mole in the Evidence sector why this is the case and the evidence seen.	in a the
	Maturity Land 2 Interpretation and the second process of the seco	A reflection process settled for demanding the recovered reded for an extremagneer and sufficient consistence are settled in Earn Polymore demonstrated that resources are mischael to asset memogeneer requiencers.	Top management communicates the inductors of the inductors of inductors of the asset management requirements to all referent parts of the organisation.	(Subtros una locamonate de la regulación procession) Connecto de la compressión plumas in exactar sequelo de locamonate de la compressión plumas in exactar sequelo de locamonate de locamonate de locamonate de locamonate de locamonate de locamonate de la compressión del la compressión de la compre
		A forcesse smit in Centerming with A forcesse come in Centerming of the control of violations are votable for a smit of determing the resource are votable for a smit of determining the resource are a smit of the center of the	Top management communicates the proporation of management season management requiements but only to parts of the organisation.	And the second of the second o
	Maturity Level 1 Top memograms understand this ment opporting persons or persons or some or and to opport a person or persons of the morphologist of the morphologist or the morphologist	The apprication to management understanding the mode to sufficient accounts but there are no declare medicalle for place to ensure this is the case.	The organisations to p management universitate for mode to commissione he importance of meeting its sessel management requiements but does not do so.	progressive control sites control states on a site of control states on a site of control states on states of control states on states of control states on states
	Manufactures of construction of the strategy of the construction of constructi	The organisation to management has not considered the resources regulated to define state management.	The organisation's top management are or considered fine need to communicate the importance of meeting asset management equienments.	The organisations no concluded for modifications in place.
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	Who	Pe management team that has overal teagrach Billy to as set management. Menagement accidence, asset management accidence.	wom. The manager paint as well as the proprietors along the manager (see the proprietor) and the proprietor (see the proprietor) and the proprietor (see the proprietor) and expressing the proprietor (see the proprietor) and the proprietor (see the propr	The management team that has coest legance Billy but as set management. Uses of the organisational information system	The opposition is managed blanch and the control of
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	Maturity Level 4	The organistics is consistent and an arrangement of course are advantaged end of course, who makes are a course of a standard and a course of a course	support to the control of the contro	The organisation's processive) The organisation's processive) The organisation of the ordanisation or the organisation of the ordanisation or the organisation or the organisation of the organisation or the organisation of the	The orgenisation is procession in the organization is procession or corpy) with requirements and out in a corpy with requirements and out in a corpy with requirements and out in a recognized attacked. The assessor is advised to rade in the Eudence secrica why the is the case and the evidence seen.
	Mag	The organisation's for sandard comply. With requiren recognised standard. The assessor is advi the Eudence see for case and the evidence case and the evidence.	The operator's pro- autors of the sandran comply with ordinal comply with ordinal fine sees on the the Uderce see for class and the evidence.	The organisation's pr supess the standar coordinate textual recognised standard The assessor is adv. the Eudence section case and the evident	The organisati supas s the st comply with re recognised sit. The asses sor the Eudence case and the
	613	The organisation has easiblished obcurrentation that commerce the entirely obcurrentation that comprehensively delectible all the main demanders of the sasset management system and the historican between them. The obcurre	on system on system on. The som. The flow make like	lective raue the data quality and sent. The interved and any.	The opposition is and a management by a management (demoits opinion parties) and a management only who expensed a management. Use the stronger of the opinion parties o
	Maturity Level 3	The opposition the desirabilished counterestion into corporelessible backbas of the rain demants of its saset margament system and the managenets between them. The cocumentation is kept up to date.	and the second s	The organisation has effective or correctly in the best as the control of and in ordan organisation and is consistent. The corrects are regularly released and improved where necessary.	The organisations asset management information system management introducer managements. Uses can confirm to its relevant to their model.
		1 0 0 0 11 0			. 0
	Maturity Level 2	ithe process or seel managem commentation is some, but n mens of its as am and their and their and their seen a	as developed as the developed as the developed as the developed as a support its asset as the developed as t	as developed a rouse the data quality and cretistent and is demaning ther	as developed a process to ensinent information to its needs. at the information not the share been in is being take.
	Maturity	The opporation in the possess of documents is a sea management system and bits documentation in globe the describe some, but not all of the main elements of its asset international principles.	and a second control of the control	The organisation has developed a form or the properties of the properties of the hold or of the requirement and y are in the process of implementing them.	The operation has developed and the operation has been been as the manufacture and a some a some and a some a som
			1	De o	F # # # 0 0 0 0 0 0 0
	Maturity Level 1	The opporation is aware of the read but documentation in good or the in the processor of determining how to consumer the main demants of its sessed management system.	observations are designated and the rest of the rest o	The oppmass for its mere of the reed for the forecast of expension operator of the education of the educatio	The organisation velocities be seen to cenure its asset of seen to cenure its asset of seed to cenure its asset of seed of seed of seed and seed of the next and seed of its next and seed of its next and seed of the seed of
	W		F & > 0 0 0 0	The organisation is for effective controls process of developin control process(es)	The aganisation undest need to certure its asset management information and determining an appropriate which it will achieve the what he information system ago, what he information system of the organisations need to organisations need to organisations or the o
	0 lav	or established societies the seed	or considered or information or information.	nirds in place aly limited in vess.	or considered the reference erration ere are major to information ne
	Maturity Level 0	The cognise activities the materials of the control of the countries the main elements of the asset management system.	The against and considered the against a second and the against and a second and the second and	Thee are no formal controls in place or controls are are terretly limbed in according and/or effectiveness.	The openin electron as not considered the need of the management information of the management information system. At present there are micro- ports between what the information organisations needs.
				F 0 49	-
tinued 4)	Onestion	for has the bished to dest is of its asset dem and inters	presation dans a saboti ansion system orde to support	parisation mair ment informati. raue that the d m) is of the req acy and is	nisation's ensu
PORT (con	0	What documents on his he opportunities of the opportunities of operation of the said management system and interaction between them?	American de la contraction del	the does the organisation maintain is asset immorphere in furnation in appearing the department of the organisation of the organisation of the organisation and ordanis (them) is of the organisation and occurs, and according	bel her be requested on enual belongs and the state of th
SCHEDULE 17: AMMAT REPORT (continued 4)	Function	ne de la companya de	g.	5	2
EDULE 17:			Hermanica managaman	Mormation management	Management management
SCHE	Question No.	8	8	8	2

	e 2008	in .	0	65
April 2013 – 31 March 2023	Eviderey – Summery			
1 Apri	Uav Guidance			
Company Name AMP Planning Period	The condition make a helm mail or make a management of the control of the condition of the	The opposition is all management in the opposition of the oppositi	The opposition is proceeding to receive and the type is desired in the consistency and it is incorporated into an information and is incorporated into another interest, and objectives	Oceanement processes in and control service and control service and control service and control to the control service and control to the control service and control service and control service control service and commissioning.
	Windows Control Contro	Salar responsible to this assertance and those responsible for developing and process engogeness for salar special control of the process of	To management. The oppraction and address when "The oppraction but when to obtain an immediate team who creat management team who creat management styles." The oppraction is when the data bit years oppraction is when the data bit years obtained in the oppraction is possible making swam.	Asser mayer, chiego tark, construction salls and opposed manages from other impublications of the business , a, phocument
	Why The time upported is a mingrater The time upported in the upported is a mingrater The time upported in time upported in the upp	Whitely and A transited rough the fin output form sits assessments an consistent and that septiate resource froutbut and that serious is before for mental the septiations. It is a further measure are output and the measure are consistent, as the measure are consistent, as the measure are consistent, as the por implications in resources and teaming required to achieve other decisions.	to totale for unpression to consoly with the sale in reporting it and to the consol of the sale in reporting it always and other sale in reporting it always and it always to the sale of the sale of the sale sale in the sale of the sale sale in the sale of the sale to the sale of the sale to the sale of the sale sale consoleration to the sale sale consoleration to sale consoleration to sale sale sale sale sale sale sale sale sale sale sale sale sale	is like que a tente a ma base a montre de primeration of used mongrame de tante la like a ma en 'angrame de mondre la montre de la companya de mondre la montre de la companya de mondre la montre de la companya de mondre la companya de la companya de 4.5 in companya de la montre de de la companya de la montre de de la companya de la montre de montre de la montre de la montre de la montre de la montre de la montre
	The many of the state of the st	The organisation is proceeded to comply with representation of comply with responsibilities as out in a comply with respect samulated. The assessor is addesed to mote in the Eudence section way this is the case and the eudence section way this is the case and the eudence section way this case.	The organical scenarios of the control of the contr	The opposition is possible in the control of the co
	hintop Lews 3 to the Control of the	Outputs from standards are designed as a constituent and on relatively and systematic ally used as include to except research and competency in testing and competency includence is crastial to.	Education as its orderostates that the coperation in the coperation in the coperation is also and coperation in the coperation in the coperation in the coperation is also defined that the coperation is considered to the coperation in the coperati	Europe autore au
	Marrie Levi 2 The opposite of the control of the co	The operation is in the process enrantly are outputs of risk assessment are not closed in descipant or an entitled in and tearing. The implementation is incomplete and these are gips and incomplete and these are gips and incompletes and these	The opporation has possible () and individual or and other and individual or a	promoti interaction and intera
	history Levi 1 The opportunity are not 1 The	The operation is same of the need to conclude the season of risk assessments and defect of risk assessments and defect of risk control measures to provide input in meleon of resurces, italining and hypodily ad vice and reactive.	The opposition ideals can in the page, registery, started or and start management registered; but sie done in an object manner in the absence of a procedure.	The opposition is aware of the needs in the processing in price of the need in price of the processing in the price of the needs of the
	Marinty Level 0 The opportunities of the opportunit	The oppraisation has no considered from the considered assessments.	The opposition has not considered as need to cheefer it to gain, and the page of the asset management requirements.	The opportunition observed to the opportunities of
SCHEDULE 17: AMMAT REPORT (continued 5)	Comments (by the first of the comments (by the first of the comments (by the comm	Hebr does to opprised to resure that the results of sisk assessment provide input to the identification of adequate resources and testing and competency needs?	What process does the brand profession have folderly and profession have folderly and professions to this bags and public or, stationy and not be seed management capiement, and how asset management system?	Hose does no operation consistent inference and marketin coosession for the migration and cooses of declaration and cooses of declaration and cooses in the cooses in the cooses. The cooperation is modification procurement. Included the colored coores and the colored colored colored coores and the colored co
JLE 17: AMMAT I	Function Risk management process(es)	Use and	requirements	Life Cycle Activities
SCHEDI	Mo. Mo. 69	7.0	82	80

	Score 2	(N	ro .	4
1 April 2013 – 31 March 2023	Evderze—Summary			
1 April	Umr Guidance			
Company Name AMP Planning Period	Recordidocumente di Nomasion Documento pocoba lo va nevera Commento pocoba lo va activo commento come los costos de contra commento come montre de come hast bean carried out.	To proceed upon grato interesting of continuous to preference or continuous transcellar and continuous transcellar alterno continuous transcellar and continuous de la proposition to proceed and the process of the seement of any appropriate unity preference and transcellar and continuous continuous transcellar and continuous continuous transcellar and continuous tran	Processing to transcribe to the mention, the state of mention of the state of the state of the comment of the state of the comment of the state of the comment of comment of commen	The opposition to acceled and It of the concentration and the concentration of the processing of the concentration of the processing of the concentration of the processing of the concentration
	Who Asset murages, speared on murages, mure or murages and other mer or murages and other murages or murages or murages or murages and other murages or m	A hood consequence of the popple housest the population of the population of sets of the population of the population of the population of the population of population	The opposition select part of the control of the co	The management search expect bit for assist management and procedurable. The search round and protection that the control for assist. And search ought with they still separate for assist management. For example, As as Management Dreach, Egyposon the company of sisk assistances for company of sisk assistances.
	Why we connected proceeding which we can the sale meagement piece by an unit fit is also meagement piece by an unit fit is also meagement piece by an experiment piece and an experiment piece and an experiment piece and in the case in the piece and in the case in the piece and	Willego justed Miss resident in opposition and control marketing positions are catalogous inflaments and marketing positions are catalogous inflaments and marketing positions are caused and marketing positions are caused and marketing and marketing are caused and marketing and mark	The opposition to consider the constraint of the	The appreciator process of the proce
	Maurity Level 4 The organization is consisted in the consistency associated outside to comply an experient set of its accordance and the consistency and accordance and accordance and accordance and accordance accordance and accordance accorda	The opposition of the control of the		The opporator's proceedings process the standard supplied to comply with creatments set out in a comply with creatments set out in a The assessor is advised to rote in the Eudenore section why this is the case and the orchinos seri
	Maurity Level 3 The organization has place for consistent and process that are procedured, by the process that are procedured, by the process that are procedured, by the process that are processed to are at a feet and and are processed to are at a feet and are processed to are at a feet and are processed to a feet and a feet and are processed to a feet	Constitute uses predominore management deletate in place and oversale, used rodario procesa per pociale management procesa wa appropriate. Excloro of solidario procesa per appropriate per procesa per procesa per appropriate per procesa per appropriate per procesa per appropriate per procesa per procesa per appropriate per procesa per	The opposition has desired the appropriate responsibilities and authorities and authorities and authorities and authorities and elektron to addition to the first with these are applied according to the first business and upplied to disc.	The opportunities of the state
	National Action 2 Manufactured 2 Man	The opportunities in developing conception in	The opposite of the provest of defending the sensionalistic and surviving with ordered authorities and surviving with ordered for the proving of the sensional proving or proving the sensional provin	The oppressor and establishing III. The repressor and establishing III. The repressor and establishing III. The such procedures look and and procedures look and a such procedures look
	Abauring Level 1 The organization is aware of the read of the processing of the pro	The opposition necessition in expense for event the morbing sases professionable observations, the not observation of the property, the same or incomplete, prochamingly exists and regarding prochamingly exists and regarding professionable or professionable or professionable management to pick-twee.	The opposition to deline the description of deline from a determining host of deline from.	The opposition to detailed the mode of the mode of the opposition occup, detailed by a detailed of the opposition occup, technical or and rediction of the opposition occup, technical or and rediction of the opposition occup.
	Maturity Level 0 The cognetic of the fore The	The opposition has no considered occupied of the assets.	the other the sequence mean. The processor control expension mean. The processor control expension mean. The processor control expension was the processor and the processor control expension of mighton might be made to date the activation. Set assertional beaus. Incident and season and soon of mempapery shadon and from setting the processor and communication of the processor and communication.	The organization are accepted the organization statement in the need to existent procedure(s) for predict and procedure(s) for predict and proposition scool system. The sold of its asset management requesting the appropriate scool system. The sold of its asset management requesting the appropriate scool system.
SCHEDULE 17: AMMAT REPORT (continued 6)	The state of the selection of the select	No Jone Re opprisation measure production of the assets?		What has the organization does to enable proceeds to does to design of the said management by skem (proceed-(ell)).
ULE 17: AMMAT	Function Life Cycle A colution	condition morbiting	Investigation of asset incidents and nonconformities	Audt
SCHED	Question No. 91	ι <u>α</u> Β	5 5	8

	Score	4	4	en e
1 April 2013 – 31 March 2023	Exidence—Summary			
1 Apr	User Guidance			
Company Name AMP Planning Period	Record/documented Information	Anything south, meeting proses and memoryment policy, locational concorp, Assa memoryment policy, locational concorp, anything and memoryment policy concorp, and memoryment policy for concortain and performance reviews. A	Recoust investigations of presence (advanced or for secretariations being explored and imprement (advanced Chargos) in the internet (advanced or for secretariation or for secretariation or for foreign or forei	and security and designate property and security and dejection.
	Who	Virginia de la constanta del constanta	That commandered if the new management of the new management of the new management of the operation. The management of the operation is seen transported in processing in Management and Management and minderment affort.	the contraction of the contracti
	Why	Head y measured and teacher an	Wilvely used Miss trackets in white materials are administrated and amentary possible producers and amentary possible producers and amentary possible producers in producers in producers and producers are accessible producers as another programmer to demonstrate control and reportment or demonstrate control and reportment or demonstrate control and producers are accessed to a legisle and a producers and a producers are accessed to the producers and a producers are accessed to the producers and an experiment of a season of the producers and an experiment records in the and an experiment records in an air fort a way as a tracket or forth and an experiment of more in the producers of more interesting and interesting an	volgenistics (progression of control and c
	Maturity Level 4		The opportunities of consolerated by the consolerate of consolerate by the consoleration between the consoleration interests to entanglish improvement of consoleration between the consoleration of consoleration	section of the sectio
	Maturity Level 3	y in connection connection when or malumion	These is acknown to store with a continuous representation of could are continuous representation of could are continuous representation of could are presented as presented as properties of the country	remay by order or stage of order or stage or sta
	Maturity Level 2		Controlled to Statement of the Statement	The Apparation is related asset the Apparation is related asset processing and a second of the processing and a second of the processing and a second of processing and a second of processing and a second of processing and a second of processing and processing and processing and processing and processing and processing and processing and processing and processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processing processi
	Maturity Level 1	to the systems to require the seal of the systems o	A Continue Processor in cross is congrised as the definition of the program of the processor in the processo	To provide the control to the contro
	Maturity Level 0	proprieto operativo constructorio del proprieto constructorio del proprieto del propri	The organism codes not consider control improvement of these factors to be a requiement, or has not considered the size.	on the state of th
SCHEDULE 17: AMMAT REPORT (continued 7)	Question	on the control of the	An object to opposize to street contraction of costs, seed of the opposize to street contraction of costs, seed of the opposize to object to objec	Control Contro
LE 17: AMMAT R	Function	Presente 8.	Inpacotement of the constitution of the consti	hyprosenent a hy
SCHEDU	Question No.			91-

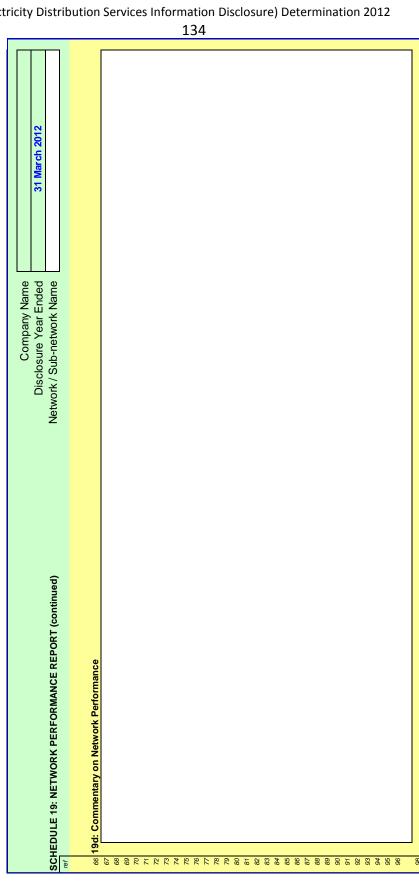
Schedule 18 Network Driver Report

0.0	JEDU	ETWORK DENIES STORY	31 Mar	ch 2012		
SCI ref	HEDULE 18: N	ETWORK DRIVER REPORT	Network / Sub-	network Name		
rei						
	18a: Circuit Inf	formation				
6 7		formation gth by operating line voltage (at year e	nd)	Overhead (km)	Underground (km)	Total (km)
8	> 66kV	jan by operating line voltage (at year el	nuj	Overnead (Kill)	Onderground (Kin)	- I Otal (KIII)
9	50kV & 66k	V				_
10	33kV					_
11	SWER (all	SWER voltages)				_
12	22kV (other	than SWER)				_
13		kV (inclusive—other than SWER)				_
14	Low voltage					_
15 16	Total Circu	it length (for supply)		_		_
17	Dedicated s	street lighting circuit length				-
18		ensitive areas (conservation areas, iwi territo	ory etc) (km)			
19		-iit law at harden in the			(1	(0/)
20	Overhead of Urban	circuit length by terrain (at year end)			(km)	(%) Not Defined
21 22	Rural					Not Defined
23	Remote					Not Defined
24	Rugged					Not Defined
25	Rural & rug	ged				Not Defined
26	Remote & r	ugged				Not Defined
27		l overhead lines				Not Defined
28	Total overl	head length			-	-
29					(km)	(%)
31	Overhead ci	rcuit in proximity to coastline and geothern	nal areas			Not Defined
32	Overhead ci	rcuit requiring vegetation management				Not Defined
33 34	18b: Electricity	/ Demand				
34	TOD. LIECTICITY	Demand			Maximum	Non-coincident sum
					coincident system	of maximum
35					demand (MW)	demands (MW)
36	GXP deman	ıd			()	()
37	plus Embedde	d generation output at HV and above				
38	Maximum s	ystem demand			_	
39	less Net transf	fers to (from) other EDBs at HV and above				
40 41		system for supply to customers' connection	on points		_	
42	2 3	The same of the sa	,			
43	less Subtransr	mission customers' connection point demar	nd			
44	Maximum d	listribution transformer demand			-	
45 46	GXP deman	nd not supplied at subtransmission level				
47		generation output—connected to subtransn	nission system			
48		s to (from) other EDBs at subtransmission				
49						
50 51	Estimated of	controlled load shed at time of maximum sy	stem demand (MW)			
51 52	Five-vear sv	stem maximum demand growth forecast				% p.a.
-	, car o					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
53	18c: Electricity	Volumes Carried			(GWh)	
54	-	supplied from GXPs			(,	
55		exports to GXPs				
56	plus Electricity	supplied from embedded generators				
57		ity supplied to (from) other EDBs				
58 50	Electricity e	entering system for supply to customers' co	onnection points			
59 60	less Electricity	supplied to customers' connection points				
61		osses (loss ratio)			-	Not Defined %
62						
63	Load factor					Not Defined %

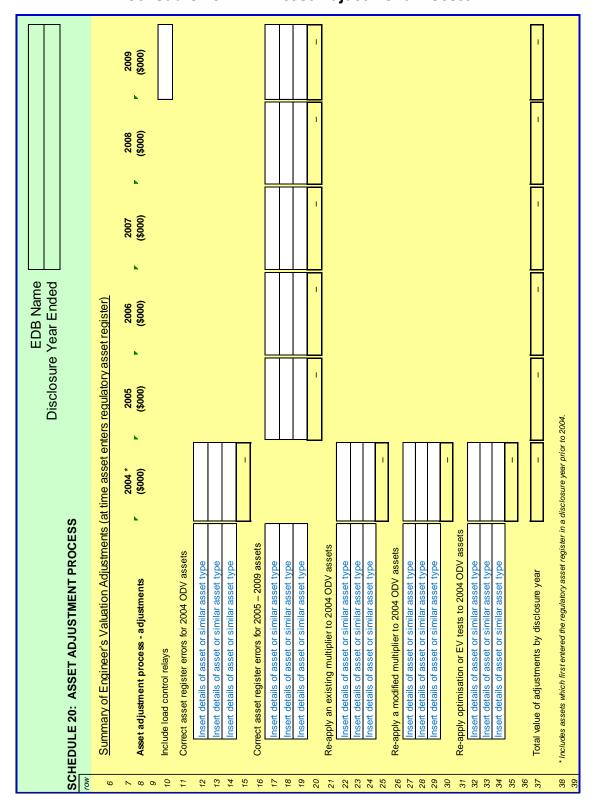
		Di	Company Name sclosure Year Ended	21 Mar	ch 2012
			/ Sub-network Name	JI Wal	CII 2012
SC ref	HEDU I	LE 18: NETWORK DRIVER REPORT (continued)	•		
701					
	18d: ⁻	Transformer Capacity			
73 74		Distribution transformer capacity (EDB owned)	[(MVA)	
75		Distribution transformer capacity (Non-EDB owned)			
76 77		Total distribution transformer capacity	l		
78		Zone substation transformer capacity	[
79				nnection point voltag	
80 81		Number of New Connections Domestic customers	LV	HV	EHV
82		Underground connections—additions			
83		Overhead connections—additions			
84		Non domestic customers			
85 86		Underground connections—additions Overhead connections—additions			
87		Commodifications additions			
88		Embedded generation—additions			
89		New connections total		_	
90 91		New Confidentions total			-
92		Number of connection points at year end			
93			T-4-1		
94 95		Number of directly billed customers at year end	Total		
96	18f: E	mbedded Distribution Networks *		Number of ICPs	
97		Location *		served	Total revenue
98					
99 100	-				
101	-				
102					
103					
104 105	ŀ				
106					
107	-				
108					
109 110	-				
111					
112					
113	-				
114 115	L	* Extend embedded distribution networks table as necessary to disclose all other	r EDB-owned distribution networks emb	edded within the network	
	18g: (Commentary on Network Drivers			
117 118					
119					
120 121					
122					
123					
124 125					
126					
127 128					
129					
130					
131 132					
133					
134 135					
136					
137 138					
139					

Schedule 19 Network Performance Report

sci	HEDULE 19	NETWORK PERFORMANCE REPORT			Disclosu	ompany Name ire Year Ended -network Name		31 March 2012	
ref									
6	19a: Inter	uptions		Disclosure year					
7				target from previous disclosure	Disclosure year Actual				
8		tions by class		2012	2012				
9		A (planned interruptions by Transpower:) B (planned interruptions on the network)							
11	Clas	C (unplanned interruptions on the network)							
12 13		D (unplanned interruptions by Transpower) E (unplanned interruptions of EDB owned generation)							
14		F (unplanned interruptions of generation owned by others)							
15 16		G (unplanned interruptions caused by another disclosing er H (planned interruptions caused by another disclosing entit							
17		I (interruptions caused by parties not included above)	у)						
18 19	Tota			Forecast year 1	_				
20		tion targets for forecast year (if available)		2013	1				
21 22		B (planned interruptions on the network) C (unplanned interruptions on the network)							
23		,		Forecast years 1-5					
24 25		tion targets for 5 forecast years (if available) B (planned interruptions on the network)		2013–2017	1				
26		C (unplanned interruptions on the network)							
27	Class	Cinterruptions restored in		≤3Hrs	>3hrs				
28 29	19b: Relia	hility							
30 31		reliability d on the total number of interruptions		SAIDI	SAIFI	CAIDI	1		
					'		1		
32 33	Reliabi Clas	ity by interruption class s B		SAIDI	SAIFI	CAIDI	1		
34	Clas	C							
35	Quality	path reliability limit*		SAIDI	SAIFI				
36		I and SAIFI assessed values applicable to disclosure year oplies to non-exempt EDBs only							
38 39	Target: Clas	for forecast year 1 (if available)		SAIDI	SAIFI	CAIDI	1		
40	Clas								
41	Averag	e targets for 5 forecast years (if available)		SAIDI	SAIFI	CAIDI			
42 43	Clas	: B							
	5100								
44	19c: Faul	S ¹						Total number of	Outors in
	Fould	A	Ciit ID	C			Total customer	customers	Outage in SAIDI assessed
45 46	Fault ID	Asset class	Circuit ID	Cause of fault	Dam	nage	minutes lost	interrupted	value? 2
47						<u> </u>			
48 49									
50									
51 52									
53 54									
55 56	Notes:								
57	¹ Extend	aults table as necessary to disclose all faults incurred during disclosu	re year						
58 59	² Outage	n SAIDI assessed value applies to non-exempt EDBs only.							



135Schedule 20 Asset Adjustment Process



Schedule 21 Report on Transitional Financial Information

	Company Name Disclosure Year Ended
sc	HEDULE 21: REPORT ON TRANSITIONAL FINANCIAL INFORMATION
ref	TEBOLE 21. REFORT ON TRANSPORE I MARGINE INFORMATION
6	21a: Regulatory Asset Base Value
O	
7	21a(i): Establishment of Initial Regulatory Asset Base Value Unallocated Initial RAB
8 9	(\$000) (\$000)
10	2009 disclosed assets - 'Total Regulatory Asset Base Value (Excluding FDC)' as of 31 March 2009
11	
12	2009 modified asset values (adjusted for results of asset adjustment process)
13	Adjustment to reinstate 2009 modified asset values to unallocated amounts
14	Unallocated 2009 modified asset values
15	loop (to the extent included in row 12)
16 17	less (to the extent included in row 13) Assets not used to supply electricity distribution services
18	Easement land
19	Non-qualifying intangible assets
20	Works under construction
21	Unallocated asset values excluded from unallocated 2009 modified asset values
22 23	plus FDC allowance of 2.45% (system fixed assets only)
24	plus 1 DO dillowance of 2.4578 (System fixed assets only)
25	Unallocated initial RAB values
26	
27	21a(ii): Roll forward of Unallocated Regulatory Asset Base Value - 2010 and 2011
28	2010 2011 (\$000) (\$000) (\$000) (\$000)
29 30	Total opening RAB value
31	less
32	Total depreciation
33	plus
34	Total CPI revaluations
35 36	plus Assets commissioned (other than below)
37	Assets acquired from a regulated supplier
38	Assets acquired from a related party
39	Assets commissioned
40	less
41	Asset disposals (other than below)
42	Assets disposed of to a regulated supplier
43 44	Assets disposed of to a related party Asset disposals - -
45	
46	plus Lost and found assets adjustment
47	
48	Total closing RAB value
49 50	
00	

	Com	npany Name			
		Year Ended			
sc	SCHEDULE 21: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (cont)				
ref					
57	21a(iii): Calculation of Revaluation Rate and Indexed Revaluation(\$000 unless otherwise specified)				
58		2010	2011		
59	CPI at CPI reference date—preceding disclosure year				
60	CPI at CPI reference date—current disclosure year				
61	Devolution rate (0/)				
62 63	Revaluation rate (%)				
64					
65	Total opening RAB value	_	_		
66	less Opening RAB value of fully depreciated, disposed and lost assets				
67	Total angular DAD value publicat to an alcostica				
68 69	Total opening RAB value subject to revaluation Total CPI revaluations	_			
69	Total Of Hevaluations				
70	21a(iv): Works Under Construction				
	· ,	Unallocated works under	Allocated works under		
71		construction	construction		
72 73	Works under construction—year ended 2009				
74	plus Capital expenditure—year ended 2010				
75	less Assets commissioned—year ended 2010	_	_		
76	plus Adjustment resulting from asset allocation—year ended 2010				
77	Works under construction—year ended 2010	_	_		
78	plus Capital expenditure—year ended 2011				
79	less Assets commissioned—year ended 2011	_	_		
80 81	plus Adjustment resulting from asset allocation—year ended 2011		, <u> </u>		
82	Works under construction—year ended 2011				
83	21b: Regulatory Tax Information				
84	21b(i): Initial Difference in Asset Values and Amortisation				
85					
86 87	Initial RAB value Regulatory tax asset value				
88	Initial difference in asset values		-		
89					
90	Opening are adjusted 1977		2010 2011		
91	Opening unamortised initial differences in asset values				
92 93	Amortisation of initial difference in asset values Adjustment for unamortised initial differences in assets acquired				
94	Adjustment for unamortised initial differences in assets disposed				
95	Closing unamortised initial difference in asset values				
96					
97	Weighted average remaining asset life (years)				
98			F F		
99	21b(ii): Reconciliation of Tax Losses (EDB Business)		2010 2011		
100					
101	Opening tax losses				
102	plus Current period tax losses less Utilised tax losses				
103 104	less Utilised tax losses Closing tax losses				
104	Cidality tax idaaca				

sc	Company Name Disclosure Year Ended HEDULE 21: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (cont)			
ref		r r		
112 113	21b(iii): Calculation of Deferred Tax Balance	2010 2011		
114	Opening deferred tax			
115 116	Tax effect of adjusted depreciation			
117 118	Tax effect of total tax depreciation			
119 120	Tax effect of other temporary differences *			
121 122	Tax effect of amortisation of initial differences in asset values			
123 124	Deferred tax balance relating to assets acquired in the disclosure year			
125				
126 127	Deferred tax balance relating to assets disposed in the disclosure year			
128 129	Deferred tax cost allocation adjustment			
130 131	Closing deferred tax			
132	32			
133				
134 135	Descriptions and workings of items recorded in the asterisked category in Schedule 21b(iii) above			
136				
137 138				
139				
140				
141				
142 143				
144				
145				
146 147	21b(v): Tax Depreciation Roll-Forward	2010 2011		
148				
149	Opening RAB (tax value)			
150 151	plus Regulatory tax asset value of assets commissioned less Regulatory tax asset value of asset disposals			
152	less Tax depreciation			
153	plus Other adjustments to the RAB tax value			
154 155	Closing RAB (tax value)			

Schedule 22 Certification for Year-beginning Disclosures

Clause 1 of section 2.7

We, [insert full names], being directors of [name of EDB] certify that, having made all reasonable enquiry, to the best of our knowledge, the following attached information of [name of EDB] prepared for the purposes of clause 1 of section 2.4; clause 1 and subclauses 3.2 and 5.1 of section 2.5 of the Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

[Signatures of 2 directors] [Date]

Schedule 23 Certification for Year-end Disclosures

Clause 2 of section 2.7

We, [insert full names], being directors of [name of EDB] certify that, having made all reasonable enquiry, to the best of our knowledge, the information prepared for the purposes of subclause 1.1 and clause 10 of section 2.3, clauses 19 and 20 of section 2.4, and clauses 6 and 7 of section 2.5 of the Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

- * [In respect of related party costs used in the disclosure of related party transactions, we certify that, having made all reasonable enquiry, including enquiries of the related party:
 - the costs incurred by the related party in providing the service to [name of EDB] is fair and reasonable to [name of EDB]; and
 - the costs incurred by the related party in providing the service to [name of EDB] is proportionate to the costs incurred by the related party in providing services to other parties, including unrelated parties]
- * [In respect of tender information used in the disclosure of related party transactions, we certify that:
 - an open competitive tender was used to determine the transaction value;
 - the tender has been run in a manner intended to ensure there were multiple credible competing tender proposals from parties unrelated to [name of EDB];
 - all actual and potential tenderers were provided with the same information and there was no information or communication relevant to the tender that was provided only to the related party;
 - other tender proposals were received and 1 or more such tenderers is willing to discuss their tender with the Commission (if the Commission wishes);
 - that the lowest qualifying tender proposal was accepted; and
 - [name of EDB] holds documents supporting:
 - How many tender proposals were received and how many tender proposals met any qualifying criteria and were considered for acceptance;
 - Why any tender proposal lodged was not considered by [name of EDB] for acceptance]

[Signatures of 2 directors] [Date]

^{*} Delete if inapplicable

Schedule 24 Certification for Transitional Disclosures

Clause 3 of section 2.7

We, [insert full names], being directors of [name of EDB] certify that, having made all reasonable enquiry, to the best of our knowledge the information, prepared for the purposes of subclauses 1.1 and 1.2 of section 2.10 of the Commerce Act (Electricity Distribution Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

[Signatures of 2 directors] [Date]