

Fibre Information Disclosure Determination 2021

[2021] NZCC 24

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Date of determination: 30 November 2021



Tristan Gilbertson, Telecommunications Commissioner

Dated at Wellington this 30th day of November 2021

COMMERCE COMMISSION

Wellington, New Zealand

Fibre Information Disclosure Determination 2021

Determination history		
Determination date	Decision number	Determination name
30 November 2021	[2021] NZCC 24	Fibre Information Disclosure Determination 2021

FIBRE INFORMATION DISCLOSURE DETERMINATION 2021

PART 1 GENERAL PROVISIONS	6
1.1 TITLE	6
1.2 COMMENCEMENT DATE	6
1.3 APPLICATION.....	6
1.4 INTERPRETATION.....	6
PART 2 INFORMATION DISCLOSURE REQUIREMENTS.....	25
2.1 INFORMATION DISCLOSURE.....	25
2.2 APPLICABLE INPUT METHODOLOGIES.....	25
2.3 INFORMATION DISCLOSURE REQUIREMENTS FOR CHORUS.....	25
2.4 INFORMATION DISCLOSURE REQUIREMENTS FOR ID-ONLY REGULATED PROVIDERS	28
2.5 INFORMATION DISCLOSURE REQUIREMENTS FOR ALL ID-REGULATED PROVIDERS	32
2.6 EXPLANATORY NOTES TO DISCLOSED INFORMATION.....	37
2.7 ASSURANCE REPORTS	38
2.8 CERTIFICATES.....	42
2.9 RETENTION AND CONTINUING DISCLOSURES.....	42
2.10 EXEMPTIONS	43
2.11 DISCLOSURE OF ERRORS IN PREVIOUSLY DISCLOSED INFORMATION	43
PART 3 SCHEDULES INCLUDED IN THIS DOCUMENT	45
SCHEDULE 14: MANDATORY EXPLANATORY NOTES (CHORUS).....	46
SCHEDULE 14A: MANDATORY EXPLANATORY NOTES (ID-ONLY REGULATED PROVIDER).....	53
SCHEDULE 14B: MANDATORY EXPLANATORY NOTES ON FORECAST INFORMATION	60
SCHEDULE 15: VOLUNTARY EXPLANATORY NOTES	63
SCHEDULE 16: FINANCIAL AND ASSET MANAGEMENT REPORT DEFINITIONS	64
SCHEDULE 17: CERTIFICATION FOR INTRA-YEAR DISCLOSURES	83
SCHEDULE 18: CERTIFICATION FOR YEAR-END DISCLOSURES	84
SCHEDULE 21: END-USER CONNECTION SATISFACTION SURVEY	85
SCHEDULE 22: METHODOLOGIES FOR CALCULATING PORT UTILISATION AND TRAFFIC PERFORMANCE.....	86
SCHEDULE 23: QUALITY REPORT DEFINITIONS	90
SCHEDULE 26: PRICING REPORT DEFINITIONS	97
PART 3 SCHEDULES NOT INCLUDED IN THIS DOCUMENT	
SCHEDULE 1: REPORT ON ID FFLAS RETURN ON INVESTMENT (ID-ONLY REGULATED PROVIDER)	
SCHEDULE 1a: REPORT ON ID FFLAS RETURN ON INVESTMENT (CHORUS)	
SCHEDULE 1b: REPORT ON PQ FFLAS RETURN ON INVESTMENT (CHORUS)	
SCHEDULE 1c: REPORT ON ID-ONLY FFLAS RETURN ON INVESTMENT (CHORUS)	
SCHEDULE 2: REPORT ON REGULATORY PROFIT	
SCHEDULE 3: REPORT ON REGULATORY TAX ALLOWANCE	
SCHEDULE 4: REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD (ID-ONLY REGULATED PROVIDER)	
SCHEDULE 4a: REPORT ON ASSET ALLOCATIONS	
SCHEDULE 4b: REPORT ON VALUE OF THE ID FFLAS REGULATORY ASSET BASE ROLLED FORWARD (CHORUS)	
SCHEDULE 4c: REPORT ON VALUE OF THE PQ FFLAS REGULATORY ASSET BASE ROLLED FORWARD (CHORUS)	
SCHEDULE 4d: REPORT ON VALUE OF THE ID-ONLY FFLAS REGULATORY ASSET BASE	

	ROLLED FORWARD (CHORUS)
SCHEDULE 5:	REPORT ON OPERATING EXPENDITURE
SCHEDULE 5a:	REPORT ON COST ALLOCATIONS
SCHEDULE 6:	REPORT ON CAPITAL EXPENDITURE
SCHEDULE 7:	REPORT ON COMPARISON OF FORECAST TO ACTUAL EXPENDITURE
SCHEDULE 8:	REPORT ON CALCULATION INPUTS (ID-ONLY REGULATED PROVIDER)
SCHEDULE 8a:	REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE (CHORUS)
SCHEDULE 8b:	REPORT ON CROWN FINANCING AND NOTIONAL DEDUCTIBLE INTEREST (CHORUS)
SCHEDULE 9:	REPORT ON RELATED PARTY TRANSACTIONS
SCHEDULE 10:	REPORT ON ID FFLAS ASSET REGISTER (ID-ONLY REGULATED PROVIDER)
SCHEDULE 10a:	REPORT ON PQ FFLAS ASSET REGISTER (CHORUS)
SCHEDULE 10b:	REPORT ON ID-ONLY FFLAS ASSET REGISTER (CHORUS)
SCHEDULE 11:	REPORT ON FORECAST CAPITAL EXPENDITURE
SCHEDULE 11a:	REPORT ON FORECAST OPERATING EXPENDITURE
SCHEDULE 12:	REPORT ON FORECAST CAPACITY AND UTILISATION
SCHEDULE 12a:	REPORT ON FORECAST NETWORK DEMAND
SCHEDULE 13:	REPORT ON ASSET MANAGEMENT CAPABILITY
SCHEDULE 19:	REPORT ON QUALITY (CHORUS)
SCHEDULE 19a:	TRANSITIONAL REPORT ON QUALITY (CHORUS)
SCHEDULE 20:	REPORT ON QUALITY (ID-ONLY REGULATED PROVIDER)
SCHEDULE 20a:	TRANSITIONAL REPORT ON QUALITY (ID-ONLY REGULATED PROVIDER)
SCHEDULE 24:	REPORT ON PRICING (CHORUS)
SCHEDULE 25:	REPORT ON PRICING (ID-ONLY REGULATED PROVIDER)

The Part 3 Schedules that are not included in this document were published with this document on 30 November 2021 and are available as Microsoft Excel workbooks with the same titles as listed above, at:

<https://comcom.govt.nz/regulated-industries/telecommunications/projects/fibre-price-quality-path-and-information-disclosure#projecttab>.

Under Part 6 of the Telecommunications Act 2001, the Commerce Commission makes the following determination:

PART 1 GENERAL PROVISIONS

1.1 TITLE

1.1.1 This determination is the Fibre Information Disclosure Determination 2021.

1.2 COMMENCEMENT DATE

1.2.1 This determination comes into force on 1 January 2022.

1.3 APPLICATION

1.3.1 This determination applies to **ID-regulated providers**.

1.4 INTERPRETATION

1.4.1 In this determination, unless the context otherwise requires—

- (1) Except where subclauses (2) and (3) apply, terms in bold type in this determination (including the main body and the schedules) have the meanings given to those terms in clause 1.4.3;
- (2) Terms that are not defined under clause 1.4.3, but which are in bold type in the reports in the schedules required under—
 - (a) clauses 2.3.1, 2.3.2, 2.4.2, and 2.4.3, are defined in Schedule 16 (Financial and Asset Management report definitions);
 - (b) clauses 2.3.3 and 2.4.4, are defined in Schedule 23 (Quality report definitions); and
 - (c) clauses 2.3.3(1) 2.4.5, 2.4.6(1), 2.4.4 2.4.6(3), are defined in Schedule 26 (Pricing report definitions);
- (3) If a defined term in the main body of this determination conflicts with a defined term in a schedule of this determination, the defined term in the schedule prevails;
- (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**;
- (5) Terms used in this determination that are defined in the **IM determination** but not in this determination have the same meanings as in the **IM determination**;
- (6) A word which denotes the singular also denotes the plural and vice versa;
- (7) An obligation to do something is deemed to include an obligation to cause that thing to be done;
- (8) Financial items must be measured and disclosed in accordance with **GAAP** unless otherwise required by this determination or the **IM determination**;

- (9) Non-financial items must be measured and disclosed in accordance with standard industry practice unless otherwise required in this determination;
- (10) Guidance notes in this determination are italicised and are for guidance purposes only. Guidance notes do not form part of the determination, and in the event of a conflict between a guidance note and this determination, the determination prevails; and
- (11) Materials incorporated by reference into this determination, including standards promulgated by other bodies, are incorporated under the terms of Schedule 5 of the Commerce Act 1986 (applied by s 15(2)(e) of the **Act**).

1.4.2 For the purpose of **disclosure year** 2022, an information disclosure requirement in this determination that applies to an **ID-only regulated provider** in respect of a **disclosure year** must be interpreted and applied as if a reference to '**disclosure year**' in the particular information disclosure requirement was a reference to '**disclosure period**'.

Guidance note: clause 1.4.2 and the definition of 'disclosure period' provide for the fact that the start of disclosure year 2022 for each ID-only regulated provider does not coincide with the commencement date of this determination. To ensure each ID-only regulated provider can apply information disclosure requirements in this determination from the commencement date to the end of disclosure year 2022 (the 'disclosure period'), it is therefore necessary to 'pro-rate' or limit those requirements so they are interpreted and applied on the basis of a disclosure period rather than on the basis of a disclosure year;

1.4.3 In this determination the words or phrases in bold type bear the following meanings—

A

access seeker	has the meaning set out in paragraph (d) of the definition of 'access seeker' in s 5 of the Act ;
Act	means the Telecommunications Act 2001;
allocated works under construction	means the total value of unallocated works under construction allocated to PQ FFLAS or ID-only FFLAS (as applicable);
arm's-length transaction	has the meaning given in the IM determination ;

Guidance note: (refer to clause 1.4.1(11) of this determination)

*This definition used in the **IM determination** is identical to the definition in **ISA (NZ) 550**;*

asset allocator	has the meaning given in the IM determination ;
asset value	has the meaning given in the IM determination ;
assets commissioned	means, as applicable,— (a) in relation to the unallocated RAB or unallocated works under construction , as applicable, the sum of the value of commissioned core fibre assets as determined in a manner consistent with clause 2.2.13 of the IM determination ; (b) in relation to the RAB or allocated works under construction , as applicable, the value of the assets (as determined in accordance with paragraph (a)) allocated to PQ FFLAS or ID-only FFLAS (as applicable); or (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 ;
audited disclosure information	means information for which an ID-regulated provider procures an assurance report under clause 2.7.1(1), and which is disclosed under (as applicable)— (a) clauses 2.3.1(1) to 2.3.1(16), 2.3.3(1), 2.4.4(1), 2.4.2(1) to 2.4.2(12); and (b) the related party transaction provisions in clauses 2.5.4 and 2.5.6;

C

capital expenditure	<p>means,—</p> <p>(a) in relation to unallocated works under construction, costs-</p> <p style="padding-left: 20px;">(i) incurred in a disclosure year in acquiring or developing an asset that is, or is intended to be, commissioned; and</p> <p style="padding-left: 20px;">(ii) that are included or are intended to be included in the value of assets commissioned relating to the unallocated RAB;</p> <p>(b) in all other instances, costs-</p> <p style="padding-left: 20px;">(i) incurred or forecast to be incurred in acquiring or developing a core fibre asset in the disclosure year that is, or is intended to be, commissioned; and</p> <p style="padding-left: 20px;">(ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB;</p>
causal relationship	has the meaning given in the IM determination ;
central office	means a physical building or cabinet used to house a termination point of a fibre network ;
Chorus	means Chorus Limited or any subsidiary of, or successor to, that company;
commencement date	means the date specified in clause 1.2.1 of this determination;
Commission	has the meaning given in s 5 of the Act ;
commissioned	has the meaning given in the IM determination ;
connection	has the meaning given in the IM determination ;
contract	means a contract for the provision of regulated FFLAS whether or not the contract, or any part of the contract, is in writing and includes-

- (a) a contract under which **regulated FFLAS** is being provided, although some or all of the terms and conditions in relation to the provision of the **regulated FFLAS** 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;

core fibre asset	has the meaning given in the IM determination ;
cost allocator	has the meaning given in the IM determination ;
cost of financing	means the cost of financing incurred by an ID-regulated provider in the construction phase of a project that creates a new network asset , determined in accordance with clause 2.2.13(4) of the IM determination and allocated to PQ FFLAS or ID-only FFLAS (as applicable) in accordance with clauses 2.1.1 and 2.1.2 (as applicable) of the IM determination ;

D

directly attributable	has the meaning given in the IM determination ;
director	has the meaning given in the IM determination ;
disclosure period	means the period for an ID-only regulated provider from the commencement date to the end of the disclosure year 2022 ;

disclosure year	<p>means—</p> <p>(a) for Chorus, the 12-month period ending on 31 December of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘disclosure year 2022’), the 12-month period ending on 31 December of that year;</p> <p>(b) for Enable, the 12-month period ending on 30 June of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘disclosure year 2022’), the 12-month period ending on 30 June of that year; and</p> <p>(c) for Tuatahi and Northpower Fibre, the 12-month period ending on 31 March of the year the disclosure relates to or, if the term ‘disclosure year’ is combined with a year (for example ‘disclosure year 2022’), the 12-month period ending on 31 March of that year;</p>
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E

Enable	means Enable Networks Limited or any subsidiary of, or successor to, that company;
end-user	has the same meaning as defined in s 5 of the Act ;
E-NNI	means an external network-to-network interface;
E-NNI/ co-location connection	means an instance of ID FFLAS or PQ FFLAS being provided by an ID-regulated provider to an E-NNI or to a co-location at a central office ;
equivalent non-standard contract	means a non-standard contract for the provision of regulated FFLAS that is in all material respects the same as that provided under a standard contract ;
equivalent standard contract	means a standard contract for the provision of regulated FFLAS that is in all material

	respects the same as that provided under a non-standard contract ;
error	means incorrect information disclosed under this determination in such a way that- (a) the data is incorrect; (b) a statement is incorrect; or (c) the compilation of disclosed information is inconsistent with the determination; but is not where- (d) the incorrect information concerns the initial RAB ; or (e) an estimate has changed due to new information becoming available;
extending the network	means capital expenditure to extend the fibre network to new streets or developments, and to infill the network to accommodate address growth;
F	
fibre asset	has the same meaning as defined in s 177(6) of the Act , and is either— (a) a core fibre asset ; or (b) the financial loss asset ;
fibre network	has the same meaning as defined in s 5 of the Act ;
fibre to the premise (FTTP)	means fibre network constructed to terminate at an end-user's premises;
financial loss asset	has the meaning given in the IM determination ;
G	
GAAP	has the meaning given in the IM determination ;
GST	has the same meaning given in the IM determination ;

I

ID FFLAS	has the meaning given in the IM determination ;
ID-only FFLAS	has the meaning given in the IM determination ;
ID-regulated provider	means a person who is prescribed in regulations made under s 226 of the Act as being subject to information disclosure regulation;
ID-only regulated provider	means a person who is prescribed in regulations made under s 226 of the Act as being subject to information disclosure regulation, but excludes Chorus ;
IM determination	means the <i>Fibre Input Methodologies Determination 2020</i> [2020] NZCC 21, including any amendments to that determination;
incentive	includes a promotion, rebate, discount, or financial incentive;
incentive clawback payment	means a payment made by an access seeker to reimburse an ID-regulated provider for any connections that received an incentive , but for which the access seeker subsequently cancelled the relevant service;
independent appraiser	means— <ul style="list-style-type: none"> (a) an independent auditor; or (b) a person who- <ul style="list-style-type: none"> (i) an ID-regulated provider reasonably considers is qualified to publicly offer professional services to clients that would satisfy the requirements in clauses 2.7.3(2) and 2.7.4; (ii) has no relationship with, or interest in, the ID-regulated provider that is

likely to give rise to a conflict of interest;

- (iii) 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 the **person** proposes to review; and
- (iv) is not associated with or directed by any **person** who has provided any assistance, advice, or opinion under subparagraph (iii);

independent auditor

means a **person** who—

- (a) is qualified for appointment as auditor of a company under the Companies Act 1993 or, where an **ID-regulated provider** 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 **ID-regulated provider** that is likely to give rise to 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 the **person** proposes to audit; and
- (d) is not associated with nor directed by any **person** who has provided any such assistance, advice, or opinion under paragraph (c);

indirectly affected data and statements

means data or statements which are incorrect only because they relied on disclosed data or statements that are affected by an **error**;

initial RAB

has the meaning given in the **IM determination**;

installation	means capital expenditure to establish a physical link between the fibre network and an ONT at an end point, and includes capitalised costs of associated provisioning and incentives ;
ISA (NZ) 550	means <i>International Standard on Auditing (New Zealand) 550, Related Parties</i> , issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2011 and amended effective 15 December 2016, under s 24(1)(b) of the Financial Reporting Act 1993;
ISAE (NZ) 3000	means <i>International Standard on Assurance Engagements (New Zealand) 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information</i> , issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in July 2014, under s 12(b) of the Financial Reporting Act 2013, as incorporated by reference into this determination <i>Guidance note: (refer to clause 1.4.1(11))) Commerce Commission “Input methodologies review final decision – Related party transactions – Final decision and determinations guidance” (21 December 2017), Attachment D notes the process by which materials are incorporated by reference in this determination;</i>
	L
layer 1	has the meaning given in s 155ZS of the Act ;
layer 2	has the meaning given in s 155ZS of the Act ;
level 1 category	means the level of detail to which a ID regulated-provider must publicly disclose or provide information to the Commission (as applicable) under this determination;
level 2 category	means the level of detail (that is more disaggregated than level 1 category) to which

a **ID-regulated provider** must **publicly disclose** or provide information to the **Commission** (as applicable) under this determination;

N

network & customer IT	means capital expenditure on systems and platforms across information technology domains that support fibre network and customer activities, including product development, customer experience and optimisation, lifecycle, and compliance;
network asset	means a fixed core fibre asset employed by a regulated provider to provide regulated FFLAS ;
network capacity	means capital expenditure on network electronics and associated systems to optimise for capacity growth and lifecycle requirements;
network sustain and enhance	means capital expenditure to sustain or enhance physical fibre network performance, manage risk or satisfy compliance requirements, including replacing end-of-life assets, ensuring compliance with health and safety regulations, adding resilience to the fibre network , reducing the risk profile of the fibre network , and developing new products for the provision of regulated FFLAS ;
non-standard contract	means a contract for the provision of regulated FFLAS between an ID-regulated provider and an access seeker that— (a) has prescribed terms and conditions ; and (b) is not a standard contract ;
non-network asset	means a core fibre asset employed by a regulated provider to provide regulated FFLAS , but which is not a network asset , and includes- (a) information and technology systems; (b) asset management systems; (c) office buildings, depots and workshops;

- (d) office furniture and equipment;
- (e) motor vehicles; and
- (f) tools, plant and machinery;
- ;

non-network IT & support

means **capital expenditure** on information technology systems and corporate support;

Northpower Fibre

means Northpower Fibre Limited or any subsidiary of, or successor to, that company;

O

operating cost

has the meaning given in the **IM determination**;

operational expenditure

means **operating costs** after applying either clause 2.1.1 or clause 2.1.2 of the **IM determination** (as applicable), except in relation to the Report on Related Party Transactions in Schedule 9 where it means **operating costs from related party transactions** as determined after applying clause 2.1.1 or clause 2.1.2 of the **IM determination** (as applicable) and clause 2.5.2 of this determination;

optical line terminal (OLT)

means a piece of **PON** rack-mounted or terminal card network equipment that terminates many **layer 1** fibres from **ONUs** and is installed in network buildings or roadside cabinets;

optical network terminal (ONT)

means a device that connects an **end-user** modem to a **fibre network**;

optical network unit (ONU)

means a piece of network equipment that terminates a single **layer 1** fibre and is located at the **end-user's** premises;

original disclosure

means a disclosure made under this determination that contains a material or non-material **error**;

P

person	includes a corporation sole, a body corporate, and any association of persons whether incorporated or not;
POI	means a specified point of interconnection listed in the most recent notice of points of interconnection under section 231 of the Telecommunications Act 2001 issued by the Commission ;
POI area	means a 'UFB geographic area' listed in the most recent notice of points of interconnection under section 231 of the Telecommunications Act 2001 issued by the Commission and comprising POIs specified in that notice;
passive optical network (PON)	means a type of telecommunications network that uses a point-to-multipoint FTTP which uses unpowered splitters to enable a single feeder optical fibre to serve multiple premises;
PQ FFLAS	has the meaning given in the IM determination ;
PQ determination	has the meaning given in the IM determination ;
prescribed terms and conditions	means, in relation to a standard contract or non-standard contract , the terms and conditions that— <ul style="list-style-type: none"> (a) describe the regulated FFLAS to be provided; (b) determine the quantity or amount of those regulated FFLAS; (c) specify or determine— <ul style="list-style-type: none"> (i) the price at which the regulated FFLAS is to be provided; (ii) the timing of payment for the regulated FFLAS; (iii) any security for payment for the regulated FFLAS;

	<ul style="list-style-type: none"> (iv) any guarantee(s) regarding the ID-regulated provider's performance or the quality at which the ID-regulated provider will provide the regulated FFLAS; (v) any incentive; and (vi) the ID-regulated provider's obligations and responsibilities (if any) to access seekers in the event the provision of the regulated FFLAS is impeded or interrupted;
	(d) comprise the operations manual for providing regulated FFLAS ;
price	means an individual tariff, fee, or charge, in nominal terms exclusive of GST , in a standard contract or non-standard contract ;
provisioning	has the meaning given in the IM determination , and provisioned has the corresponding meaning;
proxy asset allocator	has the meaning given in the IM determination ;
proxy cost allocator	has the meaning given in the IM determination ;
publicly disclose	means to- <ul style="list-style-type: none"> (a) disclose information on a prominent, publicly accessible page on the ID-regulated provider's main website where other related information is disclosed; (b) make copies of the information available for inspection by any person during ordinary office hours, at the principal office of the ID-regulated provider; (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 applicable), and **public disclosure** and **publicly disclosing** have corresponding meanings;

Q

qualifying provider has the meaning specified in clause 2.4.6(2) of the **IM determination**;

quarter means a three-month period in a **disclosure year** beginning on the first, fourth, seventh or tenth month of the **disclosure year**;

R

RAB has the meaning given in the **IM determination**;

record has the meaning given in s 4 of the Public Records Act 2005;

regulated FFLAS has the meaning given in the **IM determination**;

regulatory period has the meaning given in the **IM determination**;

related party has the meaning given in the **IM determination**;

related party transaction has the meaning given in the **IM determination**;

RSP means a retail service provider;

S

SAE 3100	<p>means <i>Standard on Assurance Engagements 3100 – Compliance Engagements</i>, issued by the External Reporting Board in October 2014 and incorporating amendments up to August 2014 under s 24(1)(b) of the Financial Reporting Act 1993, as incorporated by reference into this determination</p> <p><i>Guidance note: (refer to clause 1.4.1(11) of this determination)</i></p> <p><i>Commerce Commission “Input methodologies review final decision – Related party transactions – Final decision and determinations guidance” (21 December 2017), Attachment D notes the process by which materials are incorporated by reference in this determination;</i></p>
service description	means a description of an ID FFLAS , such as by capacity or speed;
splitter	means a fibre optic splitter, which is a passive optical device that splits light into two or more fibre strands;
standard contract	means a contract for the provision of regulated FFLAS between an ID-regulated provider and an access seeker , and in respect of which, at least 3 other access seekers have the same prescribed terms and conditions , and none of those other access seekers is a related party of the ID-regulated provider , or a related party of any of those other access seekers ;

T

target operating revenue	means the total FFLAS revenue that an ID-regulated provider expects to obtain from prices ;
termination point	means the termination of fibre on- (a) the central office’s main distribution frame;

- (b) the **OLT** or ethernet switch at a **central office**;
 - (c) the **RSP's** equipment at the **central office** co-location site; or
 - (d) the backhaul equipment at the **central office**;
- total closing RAB value** means-
- (a) in relation to the **unallocated RAB**, the sum of:
 - (i) all 'unallocated closing RAB values' of **core fibre assets** determined under clause 2.2.5(2) of the **IM determination**; and
 - (ii) the 'closing RAB value' of the **financial loss asset** determined under clause 2.2.6(2) of the **IM determination**;
 - (b) in relation to the **RAB**, the sum of:
 - (i) all 'closing RAB values' of **core fibre assets** determined under clause 2.2.5(4) of the **IM determination**; and
 - (ii) the 'closing RAB value' of the **financial loss asset** determined under clause 2.2.6(2) of the **IM determination**;
- total FFLAS revenue** has the meaning given in the **IM determination**;
- total opening RAB value** means-
- (a) in relation to the **unallocated RAB**, the sum of:
 - (i) all 'unallocated opening RAB values' of **core fibre assets** determined under clause 2.2.5(1) of the **IM determination**; and
 - (ii) the 'opening RAB value' of the **financial loss asset** determined under clause 2.2.6(1) of the **IM determination**;
 - (b) in relation to the **RAB**, the sum of:

- (i) all ‘opening RAB values’ of **core fibre assets** determined under clause 2.2.5(3) of the **IM determination**; and
- (ii) the ‘opening RAB value’ of the **financial loss asset** determined under clause 2.2.6(1) of the **IM determination**;

Tuatahi

means Tuatahi First Fibre Limited or any subsidiary of, or successor to, that company;

U

unallocated RAB

means a **RAB** before clause 2.1.1 or clause 2.1.2 (as applicable) of the **IM determination** is applied;

unallocated works under construction

means the total value of **works under construction** before allocation to **PQ FFLAS** or **ID-only FFLAS** (as applicable), and is the value of q calculated using the following formula:

$$q = a + b - c$$

where:

- a = **works under construction** (for the preceding **disclosure year**) before allocation to **PQ FFLAS** or **ID-only FFLAS**, which, for **disclosure year 2022**, is **works under construction** under **GAAP** as at the end of 31 December 2021;
- b = **capital expenditure**; and
- c = **assets commissioned**;

V

value of capital contributions

means the value of capital contributions received or expected to be received by an **ID-regulated provider** in respect of the costs accumulated in the construction phase of a project that creates a new **network asset**, and

is determined in accordance with clause 2.2.13(2)(h) of the **IM determination** and allocated to **regulated FFLAS** in accordance with clause 2.1.1 or clause 2.1.2 (as applicable) of the **IM determination**;

W

working day

has the same meaning as defined in s 5 of the **Act**; and

works under construction

has the meaning given in the **IM determination**.

PART 2 INFORMATION DISCLOSURE REQUIREMENTS

2.1 INFORMATION DISCLOSURE

2.1.1 From the **commencement date**, each **ID-regulated provider** must comply with the information disclosure requirements set out in this determination.

2.2 APPLICABLE INPUT METHODOLOGIES

2.2.1 Each **ID-regulated provider** must apply the requirements set out in the following subparts of the **IM determination** as applicable, when complying with this determination:

- (1) Subpart 1 of Part 2, Cost Allocation;
- (2) Subpart 2 of Part 2, Asset Valuation;
- (3) Subpart 3 of Part 2, Taxation;
- (4) Subpart 4 of Part 2, Cost of Capital; and
- (5) Subpart 5 of Part 2, Quality Dimensions.

2.3 INFORMATION DISCLOSURE REQUIREMENTS FOR CHORUS

Chorus disclosures relating to historical financial information, forecast capex and forecast opex, and asset management

2.3.1 No later than 5 months after the end of each **disclosure year**, **Chorus** must complete and **publicly disclose** each of the following reports in respect of the relevant **disclosure year**:

- (1) the Report on ID FFLAS Return on Investment set out in Schedule 1a;
- (2) the Report on PQ FFLAS Return on Investment set out in Schedule 1b;
- (3) the Report on ID-only FFLAS Return on Investment set out in Schedule 1c;
- (4) the Report on Regulatory Profit set out in Schedule 2;
- (5) the Report on Regulatory Tax Allowance set out in Schedule 3;
- (6) the Report on Value of the ID FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4b;
- (7) the Report on Asset Allocations set out in Schedule 4a;
- (8) the Report on Value of the PQ FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4c;
- (9) the Report on Value of the ID-only FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4d;

- (10) the Report on Operating Expenditure set out in Schedule 5, for **level 1 category** and **level 2 category**;
- (11) the Report on Cost Allocations set out in Schedule 5a;
- (12) the Report on Capital Expenditure set out in Schedule 6, for **level 1 category** and **level 2 category**;
- (13) the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7, for **level 1 category** and **level 2 category**;
- (14) if **Chorus** is a **qualifying provider**, the Report on Term Credit Spread Differential Allowance set out in Schedule 8a;
- (15) the Report on Crown Financing and Notional Deductible Interest in Schedule 8b;
- (16) the Report on Related Party Transactions set out in Schedule 9, for **level 1 category** and **level 2 category**;
- (17) the Report on Forecast Capital Expenditure set out in Schedule 11, for **level 1 category** and **level 2 category**, except that—
 - (a) **Chorus** is not required to complete and **publicly disclose** this report in respect of a **disclosure year** in which—
 - (i) **Chorus** submits an expenditure proposal to the **Commission** for the purposes of the **Commission** making a **PQ determination** for the next **regulatory period**; or
 - (ii) the **Commission** makes a **PQ determination**;
 - (b) for each of **disclosure years** 2022, 2023, and 2024, the information on ‘CY+4’ and ‘CY+5’ in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**;
- (18) the Report on Forecast Operating Expenditure set out in Schedule 11a, for **level 1 category** and **level 2 category**, except that—
 - (a) **Chorus** is not required to complete and **publicly disclose** this report in respect of a **disclosure year** in which—
 - (i) **Chorus** submits an expenditure proposal to the **Commission** for the purposes of the **Commission** making a **PQ determination** for the next **regulatory period**; or
 - (ii) the **Commission** makes a **PQ determination**; and
 - (b) for each of **disclosure years** 2022, 2023, and 2024, the information on ‘CY+4’ and ‘CY+5’ in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**;
- (19) the Report on Forecast Capacity and Utilisation set out in Schedule 12, except that—

- (a) for each of **disclosure years** 2022, 2023, and 2024, **Chorus** is only required to complete and **publicly disclose** ‘current year’ information and ‘3-year forecast’ information from this report; and
 - (b) for each **disclosure year** after **disclosure year** 2024, **Chorus** is only required to complete and **publicly disclose** ‘current year’ information and ‘5-year forecast’ information from this report;
 - (20) the Report on Forecast Network Demand set out in Schedule 12a, except that—
 - (a) for each of **disclosure years** 2022, 2023, and 2024, **Chorus** is only required to only complete and **publicly disclose** ‘current year’ information and ‘3-year forecast’ information from this report;
 - (b) for each **disclosure year** after **disclosure year** 2024, **Chorus** is only required to complete and **publicly disclose** ‘current year’ information and ‘5-year forecast’ information from this report; and
 - (c) for each **disclosure year**, the following information in this report is not required to be **publicly disclosed**, but must be provided to the **Commission**:
 - (i) **PON connections** by **service description** in section 12a(i); and
 - (ii) demand by **POI area** in section 12a(ii);
 - (21) the Report on Asset Management Capability set out in Schedule 13.
- 2.3.2 No later than 5 months after the end of each **disclosure year**, **Chorus** must, in respect of the relevant **disclosure year**,—
- (1) except for the information required under column ‘r’ regarding the forecast cost of assets to be replaced in the next 5 **disclosure years**, complete and **publicly disclose** the Report on PQ FFLAS Asset Register set out in Schedule 10a; and
 - (2) complete and **provide** to the **Commission**:
 - (a) a copy of the Report on PQ FFLAS Asset Register set out in Schedule 10a, including the information required under column ‘r’; and
 - (b) the Report on ID-only FFLAS Asset Register set out in Schedule 10b.

Chorus disclosures relating to quality

2.3.3 **Chorus** must complete and **publicly disclose**—

- (1) no later than 5 months after the end of each **disclosure year** (except in respect of the first three **quarters** of **disclosure year** 2022), a Report on Quality in Schedule 19 in respect of each month of the relevant **disclosure**

year, and must apply the Schedule 22 Methodologies for Calculating Port Utilisation and Traffic Performance;

- (2) no later than 1 month after the relevant **quarter**, a Transitional Report on Quality in Schedule 19a for each month of the first three **quarters of disclosure year 2022**; and
- (3) the questions for, and the results of, an End-User Connection Satisfaction Survey conducted each **quarter** according to the requirements of Schedule 21.

Chorus disclosures relating to pricing

2.3.4 Except as provided under clauses 2.3.5 and 2.3.6, **Chorus** must complete and **publicly disclose** a Report on Pricing in Schedule 24—

- (1) for each month of the first and second **quarters** of each **disclosure year** after **disclosure year 2022**, no later than 1 month after the second **quarter**; and
- (2) for each month of the third and fourth **quarters** of each **disclosure year** after **disclosure year 2022**, no later than 5 months after the fourth **quarter**.

2.3.5 Except as provided under clauses 2.3.6, **Chorus** must, for **disclosure year 2022**, complete a Report on Pricing in Schedule 24 for each month of that **disclosure year**, and **publicly disclose** those reports no later than 5 months after **disclosure year 2022**.

2.3.6 **Chorus**—

- (1) may withhold or redact from each Report on Pricing in Schedule 24 that **Chorus publicly discloses** under clauses 2.3.4 or 2.3.5, information relating to—
 - (a) numbers of **connections** and **ENNI/ co-location connections**; and
 - (b) **incentive clawback payments**; but
- (2) must, at the same time as it **publicly discloses** a Report on Pricing in Schedule 24 under clauses 2.3.4 or 2.3.5, provide to the **Commission** a copy of that report that includes the information relating to—
 - (a) numbers of **connections** and **ENNI/ co-location connections**; and
 - (b) **incentive clawback payments**.

2.4 INFORMATION DISCLOSURE REQUIREMENTS FOR ID-ONLY REGULATED PROVIDERS

Altered requirements for public disclosure of ID-only regulated provider reports for disclosure year 2022

2.4.1 In respect of **disclosure year 2022**, each **ID-only regulated provider**—

- (1) is not required to complete and **publicly disclose** the reports required under clauses 2.4.2(9) and 2.4.2(12) to (16); and

- (2) no later than 5 months after the end of **disclosure year** 2023, must complete and **publicly disclose** the other reports required under clauses 2.4.2, 2.4.3, and 2.6.1.

ID-only regulated provider disclosures relating to historical financial information, forecast capex and forecast opex, and asset management for disclosure years following disclosure year 2022

2.4.2 Except as provided under clause 2.4.1 in relation to **disclosure year** 2022, no later than 5 months after the end of each **disclosure year**, each **ID-only regulated provider** must complete and **publicly disclose** each of the following reports in respect of the relevant **disclosure year**:

- (1) the Report on ID FFLAS Report on Investment set out in Schedule 1;
- (2) the Report on Regulatory Profit set out in Schedule 2;
- (3) the Report on Regulatory Tax Allowance set out in Schedule 3;
- (4) the Report on Value of the ID FFLAS Regulatory Asset Base (Rolled Forward) set out in Schedule 4;
- (5) the Report on Asset Allocations set out in Schedule 4a;
- (6) the Report on Operating Expenditure set out in Schedule 5,—
 - (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (7) the Report on Cost Allocations set out in Schedule 5a—
 - (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (8) the Report on Capital Expenditure set out in Schedule 6,—
 - (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**; and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category** and **level 2 category**;
- (9) the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7, except that—
 - (a) in respect of **disclosure year** 2022, only section 7(i) of this report must be **publicly disclosed**, and only for **level 1 category**;

- (b) in respect of **disclosure years** 2023 and 2024, only for **level 1 category**;
and
 - (c) for each **disclosure year** after **disclosure year** 2024, for **level 1 category**
and **level 2 category**;
- (10) the Report on the Calculation Inputs set out in Schedule 8, including, if the **ID-only regulated provider** is a **qualifying provider**, sections 8(i) and 8(ii);
- (11) the Report on Related Party Transactions set out in Schedule 9,—
 - (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**;
and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category**
and **level 2 category**;
- (12) the Report on Forecast Capital Expenditure set out in Schedule 11,—
 - (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**;
and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category**
and **level 2 category**;
- (13) the Report on Forecast Operating Expenditure set out in Schedule 11a,—
 - (a) in respect of **disclosure years** 2022, 2023, and 2024, only for **level 1 category**;
and
 - (b) for each **disclosure year** after **disclosure year** 2024, for **level 1 category**
and **level 2 category**;
- (14) the Report on Forecast Capacity and Utilisation set out in Schedule 12, except that—
 - (c) for each of **disclosure years** 2022, 2023, and 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** ‘current year’ information and ‘3-year forecast’ information in this report; and
 - (d) for each **disclosure year** after **disclosure year** 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** ‘current year’ information and ‘5-year forecast’ information in this report;
- (15) the Report on Forecast Network Demand set out in Schedule 12a, except that—
 - (a) for each of **disclosure years** 2022, 2023, and 2024, the **ID-only regulated provider** is only required to complete and **publicly disclose** information in this report for the relevant **disclosure year**, and three years after that **disclosure year**;

- (b) for each **disclosure year** after **disclosure year** 2024, the **ID-only regulated provider** must complete and **publicly disclose** information in this report for the relevant **disclosure year** and five years after that **disclosure year**; and
 - (c) for each **disclosure year**, the following information in the Report on Forecast Network Demand set out in Schedule 12a is not required to be **publicly disclosed**, but must be provided to the **Commission**:
 - (i) **PON connections** by **service description** in section 12a(i); and
 - (ii) demand by **POI area** in section 12a(ii);
- (16) the Report on Asset Management Capability set out in Schedule 13.
- 2.4.3 Except as provided under clause 2.4.1(2) in relation to **disclosure year** 2022, no later than 5 months after the end of each **disclosure year**, each **ID-only regulated provider** must, in respect of the relevant **disclosure year**,—
- (1) except for the information required under column ‘r’ regarding the forecast cost of assets to be replaced in next 5 **disclosure years**, complete and **publicly disclose** the Report on ID FFLAS Asset Register set out in Schedule 10; and
 - (2) complete and provide to the **Commission**, a copy of the Report on ID FFLAS Asset Register set out in Schedule 10, including the information required under column ‘r’.

ID-only regulated provider disclosures relating to quality

- 2.4.4 Each **ID-only regulated provider** must complete and **publicly disclose**—
- (1) no later than 5 months after the end of the **disclosure year** (except in respect of the first nine months following the **commencement date**), a Report on Quality in Schedule 20 in respect of each month of the relevant **disclosure year**, and must apply the Schedule 22 Methodologies for Calculating Port Utilisation and Traffic Performance;
 - (2) no later than 1 month after the relevant 3-month period, a Transitional Report on Quality in Schedule 20a for each month of the relevant 3-month period, for the first nine months following the **commencement date**; and
 - (3) no later than 1 month after the relevant **quarter**, the questions for, and the results of, an End-User Connection Satisfaction Survey conducted each **quarter** according to the requirements of Schedule 21.

ID-only regulated provider disclosures relating to pricing

- 2.4.5 Except as provided under clause 2.4.6, each **ID-only regulated provider** must complete and **publicly disclose** a Report on Pricing in Schedule 25—
- (1) for each month of the first and second **quarters** of each **disclosure year**, no later than 1 month after the second **quarter**; and

- (2) for each month of the third and fourth **quarters** of each **disclosure year**, no later than 5 months after the fourth **quarter**.

2.4.6 Each **ID-only regulated provider**—

- (1) must, for **disclosure years** 2022 and 2023,—
 - (a) complete a Report on Pricing in Schedule 25 for each month of the relevant **disclosure year** and **publicly disclose** all such reports no later than 5 months after **disclosure year** 2023; and
 - (b) in each report completed and **publicly disclosed** under paragraph (a), include—
 - (i) in Schedule 25(iii), information to the most detailed level of geographical aggregation, up to and including **central office** level, the **ID-only regulated provider** is able to report on; and
 - (ii) information on the level of geographical aggregation reported on (ie, which **central offices** are grouped together);
- (2) may withhold or redact from each report the **ID-only regulated provider** **publicly discloses** under subclause (1)(a) or clause 2.4.5, information required relating to—
 - (a) numbers of **connections** and **ENNI/ co-location connections**; and
 - (b) **incentive clawback payments**; but
- (3) must, at the same time the **ID-only regulated provider** **publicly discloses** a report under subclause (1)(a) or clause 2.4.5, provide to the **Commission** a copy of that report that includes information required relating to:
 - (a) numbers of **connections** and **ENNI/ co-location connections**; and
 - (b) **incentive clawback payments**.

2.5 INFORMATION DISCLOSURE REQUIREMENTS FOR ALL ID-REGULATED PROVIDERS

Allocation of assets and operating costs

- 2.5.1 In completing the Report on Asset Allocations set out in Schedule 4a and the Report on Cost Allocations set out in Schedule 5a, each **ID-regulated provider** must **publicly disclose**, for each **asset category** in Schedule 4a and each **operational expenditure** category in Schedule 5a, which includes **asset values** or **operating costs** (as applicable) that are not **directly attributable**,—
- (1) a description of the **operating costs** and **asset values** that are not **directly attributable**;
 - (2) the **asset allocator** or **cost allocator** used (as applicable) and the rationale for using the **asset allocator** or **cost allocator**;

- (3) whether the **asset allocators** used are based on a **causal relationship**, or are equal to a **proxy asset allocator**;
- (4) whether the **cost allocators** used are based on a **causal relationship**, or are equal to a **proxy cost allocator**;
- (5) where **proxy asset allocators** or **proxy cost allocators** are used, an explanation of:
 - (a) why a **causal relationship** cannot be established or why it is impractical to apply a **causal relationship**; and
 - (b) the rationale for the quantifiable measure used for each **proxy asset allocator** or **proxy cost allocator**.

Related party transactions

2.5.2 For the purpose of completing the reports required under clauses 2.3.1(16) and 2.4.2(11),—

- (1) the value of—
 - (a) a good or a service an **ID-regulated provider** procures in a **related party transaction** must be given a value no greater than if the transaction was an **arm's-length transaction**; and
 - (b) an asset, good, or a service an **ID-regulated provider** sells or provides in a **related party transaction** must be given a value not less than if the transaction was an **arm's-length transaction**;
- (2) an objective and independent measure must be used in determining the terms of an **arm's-length transaction** for the purpose of subclause (1)(a) and (b).

2.5.3 For the purpose of clause 2.5.2(1)(a), a **related party transaction** will be treated as if it was an **arm's-length transaction** if the good or service procured from a **related party** is valued at the cost incurred by the **related party** in providing that good or service, provided that cost is—

- (1) fair and reasonable to the **ID-regulated provider**; and
- (2) substantially the same as the cost that would be incurred by the **related party** in providing the same type of good or service to a third party.

2.5.4 If an **ID-regulated provider** has procured a good, a service, or a **core fibre asset** under a **related party transaction** in a **disclosure year**, the **ID-regulated provider** must **publicly disclose** a diagram or a description showing:

- (1) the relationship between the **ID-regulated provider** and the **related party**;
- (2) the principal activities of the **related party**; and
- (3) the total annual expenditure incurred by the **ID-regulated provider** with the **related party**.

- 2.5.5 If in any **disclosure year**, the **ID-regulated provider's related party transactions** comprise less than 10% of the combined value of the **ID-regulated provider's capital expenditure** and **operational expenditure**, the **ID-regulated provider** is not required to comply with clause 2.5.6 and clauses 2.7.2 to 2.7.5 in that **disclosure year**.
- 2.5.6 Subject to clause 2.5.5, if an **ID-regulated provider** has procured a good, a service, or a **core fibre asset** under a **related party transaction** in a **disclosure year**, then no later than 5 months after the **disclosure year**, the **ID-regulated provider** must—
- (1) **publicly disclose—**
 - (a) a summary of either of the following in effect at the time of the **related party transaction**:
 - (i) the **ID-regulated provider's** policy for procuring goods, services, or **core fibre assets** from a **related party**; or
 - (ii) the **ID-regulated provider's** alternative documentation equivalent to a policy for procuring goods, services, or **core fibre assets** from a **related party**;
 - (b) a description of at least one representative example **related party transaction** from the **disclosure year** illustrating each of the following:
 - (i) how the **ID-regulated provider** applied in practice its policy (or alternative documentation) in effect at the time of the **related party transaction** for procuring goods, services, or **core fibre assets** from a **related party**, including a description of how and when the **ID-regulated provider** last tested whether such a **related party transaction** was an **arm's-length transaction**; and
 - (ii) how the **ID-regulated provider** applied its policy (or alternative documentation) in effect at the time of the **related party transaction** for procuring goods, services, or **core fibre assets** from a **related party** in a materially different manner between expenditure categories;
 - (c) a description of any of the **ID-regulated provider's** policies or procedures that require an **access seeker** to purchase goods, services, or **core fibre assets** from a **related party** that relate to the provision of **regulated FFLAS**;
 - (2) provide to the **Commission** the **ID-regulated provider's** policy (or alternative documentation) for procuring goods, services, or **core fibre assets** from a **related party**.

Disclosure of standard contracts

- 2.5.7 No later than 20 **working days** after entering into a **standard contract**, an **ID-regulated provider** must **publicly disclose** the **prescribed terms and conditions** of the **standard contract**.
- 2.5.8 Subject to s 188(4) of the **Act**, if an **ID-regulated provider** amends any **prescribed terms and conditions** of a **standard contract** (including a **standard contract** that was entered into before the **commencement date**), the **ID-regulated provider** must, no later than 20 **working days** after the amendment takes effect,—
- (1) identify the relevant **standard contract**; and
 - (2) **publicly disclose** the amendment made to the **prescribed terms and conditions**.

Disclosure of non-standard contracts

- 2.5.9 No later than 20 **working days** after entering into a **non-standard contract**, an **ID-regulated provider** must—
- (1) **publicly disclose**—
 - (a) the **prescribed terms and conditions** of the **non-standard contract**, with the exception of any **prescribed terms and conditions** that specify or determine an **incentive** or the **price** at which the **regulated FFLAS** is to be provided; and
 - (b) a summary of how the **prescribed terms and conditions** (except those specifying or determining an **incentive** or the **price** at which the **regulated FFLAS** is to be provided) of the **non-standard contract** differ from those of the **equivalent standard contract**, if there is one;
 - (2) provide to the **Commission** any **prescribed terms and conditions** of the **non-standard contract** that specify or determine an **incentive** or the **price** at which the **regulated FFLAS** is to be provided.
- 2.5.10 Subject to s 188(4) of the **Act**, if an **ID-regulated provider** amends the **prescribed terms and conditions** of a **non-standard contract** (including a **non-standard contract** entered into before the **commencement date**), the **ID-regulated provider** must, not later than 20 **working days** after the amendment takes effect,—
- (1) identify the **non-standard contract** concerned;
 - (2) **publicly disclose** the amendment made to the **prescribed terms and conditions**, with the exception of an amendment to the **prescribed terms and conditions** specifying or determining an **incentive** or the **price** at the **regulated FFLAS** is to be provided; and

- (3) if the amendment is to **prescribed terms and conditions** of the **non-standard contract** that specify or determine an **incentive** or the **price** at which the **regulated FFLAS** is to be provided, provide the amendment to the **Commission**.

Requirements relating to standard and non-standard contracts

2.5.11 Subject to s 188(4) of the **Act** and clause 2.5.12, before the start of each **disclosure year**, each **ID-regulated provider** must—

- (1) **publicly disclose** the following:
 - (a) for each **standard contract** the **ID-regulated provider** intends to use in the relevant **disclosure year**,—
 - (i) if the **standard contract** existed in the most recent **disclosure year**, the number of **access seekers** on the **standard contract** compared to the number of **access seekers** on all **equivalent non-standard contract** the **ID-regulated provider** used in that **disclosure year**; and
 - (ii) the percentage of **target operating revenue** the **ID-regulated provider** expects to collect from the provision of **regulated FFLAS** in that **disclosure year** under—
 - (A) the **standard contract**; and
 - (B) all **equivalent non-standard contracts**;
 - (b) how the **ID-regulated provider** decides whether to use a **non-standard contract**, including any criteria the **ID-regulated provider** uses to make this decision;
- (2) provide the following information to the **Commission**:
 - (a) for each **standard contract** the **ID-regulated provider** intends to use in the **disclosure year**, the **target operating revenue** the **ID-regulated provider** expects to collect from the provision of **regulated FFLAS** in the **disclosure year** under the **standard contract** and all **equivalent non-standard contracts**; and
 - (b) an explanation of any criteria or factor used for determining **prices** and **incentives** for **access seekers** on **non-standard contracts**.

2.5.12 For the purpose of clause 2.5.11,—

- (1) in respect of **disclosure year 2022**,—
 - (a) **Chorus** must **publicly disclose** the information under clause 2.5.11(1) and provide to the **Commission** the information under clause 2.5.11(2), no later than 3 months after the start of **disclosure year 2022**; and

- (b) each **ID-only regulated provider** must **publicly disclose** the information under clause 2.5.11(1), and provide to the **Commission** the information under clause 2.5.11(2), before the start of **disclosure year 2023**;
- (2) in respect of each of **disclosure years 2022 and 2023**, clause 2.5.11(1)(b) and (2)(b) does not apply if the percentage of **target operating revenue** calculated under clause 2.5.11(1)(a)(ii)(B) is less than 10%.

2.6 EXPLANATORY NOTES TO DISCLOSED INFORMATION

- 2.6.1 No later than 5 months after each **disclosure year**, each **ID-regulated provider** must complete and **publicly disclose** the Schedule of Mandatory Explanatory Notes in Schedule 14 or 14a, as applicable.
- 2.6.2 In relation to details of any insurance cover for the **fibre assets** used to provide **PQ FFLAS, ID FFLAS, or ID-only FFLAS** (as applicable), the explanatory notes in Schedule 14 or 14a must include-
- (1) the **ID-regulated provider's** approach and practices in regard to insuring assets, including the level of insurance; and
 - (2) in respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.
- 2.6.3 Where an item from a report disclosed in accordance with clauses 2.3.1, 2.3.2, and 2.4.2 (as applicable) is classified differently to the most recent previous disclosure, the explanatory notes in Schedule 14 or 14a must include the-
- (1) nature of the item classified differently;
 - (2) value or volume of the item in the current **disclosure year** (or **quarter**, as applicable) and in the previous **disclosure year** (or **quarter**, as applicable);
 - (3) classification of the item in the previous **disclosure year** (or **quarter**, as applicable);
 - (4) classification of the item in the current **disclosure year** (or **quarter**, as applicable); and
 - (5) reason why the item has been classified differently.
- 2.6.4 No later than 5 months after each **disclosure year**, each **ID-regulated provider** must complete and **publicly disclose** the Mandatory Explanatory Notes on Forecast Information in Schedule 14b by inserting all relevant information relating to information disclosed in accordance with clause 2.3.1(17) to (21) or clause 2.4.2(12) to (16), (as applicable).
- 2.6.5 No later than 5 months after each **disclosure year**, each **ID-regulated provider** may **publicly disclose** any further comments on the information disclosed in accordance

with clauses 2.3.1, 2.3.2, 2.3.4, 2.3.5, 2.4.2, 2.4.3, 2.4.5, 2.4.6(1) (as applicable) in the Voluntary Explanatory Notes in Schedule 15.

2.7 ASSURANCE REPORTS

2.7.1 If an **ID-regulated provider** is required to **publicly disclose** any **audited disclosure information**, the **ID-regulated provider** must—

- (1) procure an assurance report from an **independent auditor** that is:
 - (a) prepared in accordance with **SAE 3100** and **ISAE (NZ) 3000**, signed by the **independent auditor** (either in his or her own name or that of his or her firm);
 - (b) addressed to the **directors** of the **ID-regulated provider** and to the **Commission** as the intended users of the assurance report;
 - (c) states—
 - (i) that the assurance report has been prepared in accordance with **SAE 3100** and **ISAE (NZ) 3000**;
 - (ii) the work done by the **independent auditor**;
 - (iii) the scope and limitations of the assurance engagement;
 - (iv) 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 **ID-regulated provider** or any of its subsidiaries;
 - (v) whether the **independent auditor** has obtained sufficient recorded evidence and explanations that he or she required from the **ID-regulated provider**, and, if not, the nature of the evidence or explanations not obtained;
 - (vi) whether, in the **independent auditor's** opinion, as far as appears from an examination, the information used in the preparation of the **audited disclosure information** has been properly extracted from the **ID-regulated provider's** accounting and other **records**, sourced from its financial and non-financial systems; and
 - (vii) 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 the **audited disclosure information** required under this determination have been kept by the **ID-regulated provider** and, if not, the **records** not so kept;
 - (d) states whether (and, if not, in which respects), in the **independent auditor's** opinion, the **ID-regulated provider** has complied, in all

- material respects, with this determination in preparing the **audited disclosure information**;
- (e) states whether, based on the **independent auditor's** examination of the evidence supporting the relevant **audited disclosure information**, anything has come to their attention that causes the **independent auditor** to believe that that evidence and the **audited disclosure information** do not provide a reasonable basis for the information **publicly disclosed** in boxes 1 to 14 of Schedule 14 or boxes 1 to 14 of Schedule 14a (as applicable); and
 - (f) states whether, in the **independent auditor's** opinion, the **ID-regulated provider's** basis for valuing **related party transactions** in the **disclosure year** has complied in all material respects with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;
- (2) without limiting the application of **SAE 3100** and **ISAE (NZ) 3000** under subclause (1), the assurance report must state any key audit matters, being those matters that-
- (a) required significant attention by the **independent auditor** in carrying out its assurance engagement;
 - (b) are selected from matters communicated with those charged with governance of the **ID-regulated provider**; and
 - (c) the **independent auditor** has identified, taking into account—
 - (i) areas of higher assessed risk of material misstatement of **audited disclosure information**;
 - (ii) significant auditor judgments relating to areas in the **audited disclosure information** that involved significant judgment of the management of the **ID-regulated provider**; and
 - (iii) the effect on the assurance engagement of any significant events or transactions by the **ID-regulated provider** that occurred in the **disclosure year**;

*Guidance note: (refer to clause 1.4.1Part 1(11) of this determination)
This is a similar requirement to that which applies for the audit of financial statements under International Standard on Auditing (New Zealand) 701, Communicating Key Audit Matters in the Independent Auditor's Report, issued by the New Zealand Auditing and Assurance Standards Board of the External Reporting Board in October 2015, under s 12(b) of the Financial Reporting Act 2013.*

- (3) **publicly disclose** the **independent auditor's** assurance report prepared in accordance with subclauses (1) and (2) at the same time the **ID-regulated provider publicly discloses** the **audited disclosure information**.
- 2.7.2 Subject to clauses 2.5.5, 2.7.3, and 2.7.5, at the same time an **ID-regulated provider publicly discloses audited disclosure information** for a **disclosure year**, the **ID-regulated provider** must procure and **publicly disclose** a report prepared in accordance with clause 2.7.4, if any of the following apply:
 - (1) the proportion of the **ID-regulated provider's** total **capital expenditure** accounted for by **related party transactions** involving a procurement from a **related party** exceeds 65% in the **disclosure year**;
 - (2) the proportion of the **ID-regulated provider's** total **operational expenditure** accounted for by **related party transactions** involving a procurement from a **related party** exceeds 65% in the **disclosure year**; or
 - (3) the **independent auditor** cannot conclude that the valuation or disclosures of **related party transactions** in the **disclosure year** comply, in all material respects, with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**.
- 2.7.3 If clause 2.7.2 applies in respect of a **disclosure year**, but time constraints do not permit the preparation of a report for that **disclosure year**, before the **independent auditor** issues its assurance report for that **disclosure year** under clause 2.7.1, an **ID-regulated provider** must, subject to clause 2.7.5,—
 - (1) no later than 5 months after the **disclosure year**, **publicly disclose** a statement indicating that the **ID-regulated provider** will procure and **publicly disclose** a report under clause 2.7.4 for the subsequent **disclosure year**; and
 - (2) procure and **publicly disclose** a report from an **independent appraiser**, prepared in accordance with clause 2.7.4, at the same time the **ID-regulated provider publicly discloses audited disclosure information** for the subsequent **disclosure year**.
- 2.7.4 For the purpose of clauses 2.7.2 and 2.7.3, a report prepared by an **independent appraiser** must—
 - (1) be addressed to the **directors** of the **ID-regulated provider** and to the **Commission** as the intended users of the report;
 - (2) be a separate report from the **independent auditor's** assurance report prepared in accordance with clause 2.7.1;
 - (3) state—
 - (a) whether, in the **independent appraiser's** opinion based on the information obtained, a sampling of **related party transactions**, and analysis undertaken, the **ID-regulated provider's related party**

transactions would comply, in all material respects, with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;

- (b) the grounds for the **independent appraiser's** opinion under paragraph (a); and
 - (c) if the **independent appraiser's** opinion under paragraph (a) is that the **ID-regulated provider's related party transactions** would not comply with clause 2.5.2 of this determination or clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**; the alternative terms the **independent appraiser** considers could enable the **related party transactions** to comply;
- (4) set out the **independent appraiser's** qualifications underpinning the opinion in the report;
 - (5) set out the scope and any limitations of the **ID-regulated provider's** engagement of the **independent appraiser**;
 - (6) state the **independent appraiser's** key assumptions on which the analysis in the report relies;
 - (7) describe the basis used for sampling **related party transactions** to inform the opinion in the report;
 - (8) describe the steps and analysis undertaken in preparing the report;
 - (9) summarise the steps the **ID-regulated provider** has taken to test whether **related party transactions** comply with clause 2.5.2 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the **IM determination**;
 - (10) state whether, in the opinion of the **independent appraiser**, the steps taken by the **ID-regulated provider** specified in subclause (9) are, in all material respects, reasonable in the circumstances; and
 - (11) state whether the **independent appraiser** has obtained the recorded information and explanations that they required and, if not, the nature of the information and explanations not able to be obtained.
- 2.7.5 An **ID-regulated provider** may elect not to procure and **publicly disclose** a report under clause 2.7.2 or clause 2.7.3(2) in respect of a **disclosure year** if,—
- (1) for that **disclosure year**, the proportion of either the **ID-regulated provider's** total **capital expenditure** or total **operational expenditure** accounted for by **related party transactions** involving a procurement from a **related party** has not increased by more than 5% from the **disclosure year** for which the **ID-regulated provider** most recently procured and **publicly disclosed** a report under clause 2.7.2 or clause 2.7.3(2); and

- (2) the **ID-regulated provider** has **publicly disclosed** a report for at least one of the two previous **disclosure years** under clause 2.7.2 or 2.7.3(2).

2.7.6 Subject to clause 2.7.7, if an **ID-regulated provider publicly discloses** information under clause 2.11.1 or 2.11.2 and the **ID-regulated provider** was required to procure an assurance report under clause 2.7.1(1) for the **original disclosure**, the **ID-regulated provider** must procure and **publicly disclose** an assurance report in respect of the information disclosed under clause 2.11.1 or 2.11.2 to the same standard of the assurance report procured for the **original disclosure**.

2.7.7 In applying clause 2.7.6, the assurance required for **indirectly affected data and statements** disclosures is whether the disclosed **error** has been corrected and subsequently correctly reflected in the revised **indirectly affected data and statements**.

2.8 CERTIFICATES

2.8.1 Each **ID-regulated provider** must **publicly disclose** a certificate in the form set out in Schedule 17, duly signed by 2 **directors** of the **ID-regulated provider**, in respect of information under clauses 2.5.11 and 2.5.12(1), at the time the **ID-regulated provider publicly discloses** or provides the relevant information to the **Commission** (as applicable).

2.8.2 Each **ID-regulated provider** must **publicly disclose** a certificate in the form set out in Schedule 18, duly signed by 2 **directors** of the **ID-regulated provider**, in respect of information under any of clauses 2.3.1, 2.3.2, 2.3.3(1), 2.3.4, 2.3.5, 2.3.6(2), 2.4.2, 2.4.3, 2.4.4(1), 2.4.5, 2.4.6(1), 2.4.6(3), and 2.6.1, at the time the **ID-regulated provider publicly discloses** or provides the relevant information to the **Commission** (as applicable).

2.8.3 Subject to clause 2.8.4, if an **ID-regulated provider publicly discloses** information under clause 2.11.1 or 2.11.2, the **ID-regulated provider** must **publicly disclose** a certificate under clause 2.11.1 or 2.11.2 to the standard of the certificate disclosed with the **original disclosure**.

2.8.4 In applying clause 2.8.3, the certification required for **indirectly affected data and statements** disclosures is whether the disclosed **error** has been corrected and subsequently correctly reflected in the revised **indirectly affected data and statements**.

2.9 RETENTION AND CONTINUING DISCLOSURES

2.9.1 An **ID-regulated provider** 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**.

2.10 EXEMPTIONS

2.10.1 The **Commission** may by written notice to an **ID-regulated provider**—

- (1) exempt the **ID-regulated provider** from any requirement of this determination, for a period and on such terms and conditions as the **Commission** specifies in the notice; and
- (2) amend or revoke any such exemption.

2.11 DISCLOSURE OF ERRORS IN PREVIOUSLY DISCLOSED INFORMATION

2.11.1 No later than 7 months after identifying a material **error**, an **ID-regulated provider** must:

- (1) **publicly disclose**—
 - (a) a description of the **error** including the quantum of the **error** and a summary of the disclosures, data, and statements affected by the **error**;
 - (b) the reason(s) for the **error**;
 - (c) the data and statements from the **original disclosure** affected by the **error**;
 - (d) in a manner consistent with this determination, including any amendments in effect at the time of the **original disclosure**, correct revised data or statements affected by the **error**;
 - (e) a certificate in accordance with clause 2.8.3; and
 - (f) where applicable, an assurance report in accordance with clause 2.7.6;
- (2) disclose the information outlined in subclause (1) when **publicly disclosing** the **original disclosure** in accordance with clause 2.9.1.

2.11.2 If an **ID-regulated provider** identifies a non-material **error**, the **ID-regulated provider** may, within 7 months of identifying the non-material **error**, **publicly disclose** it in accordance with clause 2.11.1.

2.11.3 Information disclosed in accordance with this determination that refers to or relies on information contained in a previous disclosure must be consistent with the

previous disclosure, unless an **error** disclosure related to that information has been made in accordance with clause 2.11.1 or 2.11.2.

2.11.4 Information disclosed after an **error** disclosure is made in accordance with clause 2.11.1 or 2.11.2 must be consistent with the **error** disclosure made in accordance with clause 2.11.1 or 2.11.2 (as applicable).

PART 3 SCHEDULES INCLUDED IN THIS DOCUMENT

<u>SCHEDULE 14:</u>	<u>MANDATORY EXPLANATORY NOTES (CHORUS)</u>	46
<u>SCHEDULE 14A:</u>	<u>MANDATORY EXPLANATORY NOTES (ID-ONLY REGULATED PROVIDER)</u>	53
<u>SCHEDULE 14B:</u>	<u>MANDATORY EXPLANATORY NOTES ON FORECAST INFORMATION</u>	60
<u>SCHEDULE 15:</u>	<u>VOLUNTARY EXPLANATORY NOTES</u>	63
<u>SCHEDULE 16:</u>	<u>FINANCIAL AND ASSET MANAGEMENT REPORT DEFINITIONS</u>	64
<u>SCHEDULE 17:</u>	<u>CERTIFICATION FOR INTRA-YEAR DISCLOSURES</u>	83
<u>SCHEDULE 18:</u>	<u>CERTIFICATION FOR YEAR-END DISCLOSURES</u>	84
<u>SCHEDULE 21:</u>	<u>END-USER CONNECTION SATISFACTION SURVEY</u>	85
<u>SCHEDULE 22:</u>	<u>METHODOLOGIES FOR CALCULATING PORT UTILISATION AND TRAFFIC PERFORMANCE</u>	86
<u>SCHEDULE 23:</u>	<u>QUALITY REPORT DEFINITIONS</u>	90
<u>SCHEDULE 26:</u>	<u>PRICING REPORT DEFINITIONS</u>	97

[For Schedules 1-13, 19 -20a, and 24-25 not included in this document, see the Microsoft Excel workbooks published on 30 November 2021, at: <https://comcom.govt.nz/regulated-industries/telecommunications/projects/fibre-price-quality-path-and-information-disclosure#projecttab>]

Schedule 14: Mandatory Explanatory Notes (Chorus)

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.

1. This Schedule requires **Chorus** to provide explanatory notes to information provided in accordance with clauses 2.3.1, 2.6.2, and 2.6.3.
2. This Schedule is mandatory: **Chorus** must provide the explanatory comments specified below, in accordance with clause 2.6.1.
3. Schedule 15 (Voluntary Explanatory Notes to Schedules) provides for **Chorus** to give additional explanation of disclosed information if it wishes.

Return on Investment (Schedule 1, 1a, 1b)

4. In the box below, comment on **ROI** as disclosed in Schedule 1. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 1: Explanatory comment on ROI

[Insert text here]

Regulatory Profit (Schedule 2)

5. In the box below, comment on regulatory profit for the **disclosure year** as disclosed in Schedule 2. This comment must include-
 - 5.1 a description of material items included in **other regulated income (other than gains / (losses) on asset disposals)**, as disclosed in row 2(i) of Schedule 2; and
 - 5.2 information on reclassified items in accordance with clause 2.6.3.

Box 2: Explanatory comment on regulatory profit

[Insert text here]

Merger and acquisition expenses (2(iii) of Schedule 2)

6. If **Chorus** incurred **merger and acquisitions expenditure** during the **disclosure year**, provide the following information in the box below-
 - 6.1 information on reclassified items in accordance with clause 2.6.3; and
 - 6.2 any other commentary on the benefits of the **merger and acquisition expenditure** to **Chorus**.

Box 3: Explanatory comment on merger and acquisition expenditure

[Insert text here]

Value of the Regulatory Asset Base (Schedule 4, 4b, 4c)

7. In the box below, comment on the value of the regulatory asset base (rolled forward) in Schedule 4. This comment must include information on reclassified items in accordance with clause 2.6.3.
8. Describe any alternative method of depreciation adopted by **Chorus**, and the reason(s) for adopting the alternative method.
9. Describe the methodology used for the allocation of **works under construction**.

Box 4: Explanatory comment on the value of the regulatory asset base (rolled forward)

[Insert text here]

Regulatory tax allowance: disclosure of permanent differences (3a(i) of Schedule 3)

10. In the box below, provide descriptions and workings of the material permanent differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:
 - 10.1 **income not included in regulatory profit / (loss) before tax but taxable;**
 - 10.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
 - 10.3 **income included in regulatory profit / (loss) before tax but not taxable;** and
 - 10.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 5: Regulatory tax allowance: permanent differences

[Insert text here]

Regulatory tax allowance: disclosure of temporary differences (3a(i) of Schedule 3)

11. In the box below, provide descriptions and workings of the material temporary differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:
- 11.1 **income not included in regulatory profit / (loss) before tax but taxable;**
 - 11.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
 - 11.3 **income included in regulatory profit / (loss) before tax but not taxable; and**
 - 11.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 6: Temporary differences

[Insert text here]

Cost allocation (Schedule 5a)

12. In the box below, comment on cost allocation as disclosed in Schedule 5a. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 7: Cost allocation

[Insert text here]

Asset allocation (Schedule 4a)

13. In the box below, comment on asset allocation as disclosed in Schedule 4a. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 8: Commentary on asset allocation

[Insert text here]

Operating Expenditure (Schedule 5)

14. In the boxes below, comment on **operational expenditure** for the **disclosure year**, as disclosed in Schedule 5. This comment must include-
 - 14.1 commentary on assets replaced or renewed with **network opex**, as reported in 5(i) of Schedule 5;
 - 14.2 information on reclassified items in accordance with clause 2.6.3;
 - 14.3 commentary on any material atypical expenditure included in **operational expenditure** disclosed in Schedule 5, including the value of the expenditure the purpose of the expenditure, and the categories the **operational expenditure** relates to; and
 - 14.4 innovations made with **research and development** that have deferred the need for asset replacement.
15. Details of any insurance cover for the assets used to provide **FFLAS**, including-
 - 15.1 **Chorus's** approaches and practices in regard to the insurance of assets used to provide **FFLAS**, including the level of insurance; and
 - 15.2 in respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

Box 9: Explanation of operational expenditure for the disclosure year

[Insert text here]

Box 10: Explanation of insurance cover

[Insert text here]

Capital Expenditure (Schedule 6)

16. In the box below, comment on **capital expenditure** for the **disclosure year**, as disclosed in Schedule 6. This comment must include-
- 16.1 information on reclassified items in accordance with clause 2.6.3;
 - 16.2 information on how the **capital expenditure** has tracked to plan;
 - 16.3 descriptions of strategies to correct course in areas where delivery is not going to plan;
 - 16.4 information on the link between the **capital expenditure, operating costs, and fibre network** quality performance (availability and **port utilisation**); and—
 - 16.5 a description of innovations made with **capital expenditure** in the **disclosure year** that have deferred the need for asset replacement.

Box 11: Explanation of capital expenditure for the disclosure year
[Insert text here]

Variance between forecast and actual expenditure (Schedule 7)

17. In the box below, comment on variance in actual to forecast expenditure for the **disclosure year**, as reported in Schedule 7. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 12: Explanatory comment on variance in actual to forecast expenditure
[Insert text here]

18. In the boxes below provide-
- 18.1 an explanatory comment on the reason(s) for any material differences between **target operating revenue** and total actual operating revenue; and
 - 18.2 an explanatory comment on the reason(s) for any material differences between target **connection** volumes and actual **connection** volumes

Box 13: Explanatory comment relating to variances between target and actual operating revenue for the disclosure year

[Insert text here]

Box 14: Explanatory comment relating to variances between target and actual connection volumes for the disclosure year

[Insert text here]

Regulated FFLAS and regulated FFLAS provided with an incentive (Schedule 24)

19. In the boxes below, comment on any changes from month to month or between **disclosure years** in the list of **regulated FFLAS**, as reported in Schedule 24(i) and (iii), and **regulated FFLAS** provided with an **incentive**, as reported in Schedule 24(ii). These comments must include:
 - 19.1 any changes to the names and/or **service descriptions**;
 - 19.2 any changes to the aggregation at which services are reported – eg, a service being reported separately that was previously grouped with other services or a service being moved to a different group;
 - 19.3 any new services that are being reported for the first time, including whether they are grouped with other services when completing Schedule 24; and
 - 19.4 any services that have been discontinued and are no longer reported.
20. For each of the above changes:
 - 20.1 detail the month and calendar year in which the relevant change took place; and
 - 20.2 include sufficient details to enable names and/or **service descriptions** and aggregations to be tracked from month to month. This could take the form of attaching a change schedule showing the current names and/or **service descriptions** and aggregations mapped to previous names and/or **service descriptions** and aggregations, including all the information required under paragraph 19.

Box 15: Explanatory comment relating to the list of regulated FFLAS

[Insert text here]

Box 16: Explanatory comment relating to the list of regulated FFLAS provided with an incentive

[Insert text here]

Amendments to previously disclosed information

21. In the box below, provide information about amendments to information disclosed in accordance with clause 2.11.1 in the last 7 years, including:
- 21.1 a description of each error; and
 - 21.2 for each error, reference to the web address where the disclosure made in accordance with clause 2.11.1 is **publicly disclosed**.

Box 17: Disclosure of amendment to previously disclosed information

[Insert text here]

Schedule 14a: Mandatory Explanatory Notes (ID-only regulated provider)

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.

1. This Schedule requires each **ID-only regulated provider** to provide explanatory notes to information provided in accordance with clauses 2.4.2, 2.6.1, 2.6.2, and 2.6.3.
2. This Schedule is mandatory: each **ID-only regulated provider** must provide the explanatory comments specified below, in accordance with clause 2.6.1.
3. Schedule 15 (Voluntary Explanatory Notes to Schedules) provides for **ID-only regulated providers** to give additional explanation of disclosed information if they wish.

Return on Investment (Schedule 1)

4. In the box below, comment on **ROI** as disclosed in Schedule 1. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 1: Explanatory comment on return on investment

[Insert text here]

Regulatory Profit (Schedule 2)

5. In the box below, comment on regulatory profit for the **disclosure year** as disclosed in Schedule 2. This comment must include-
 - 5.1 a description of material items included in **other regulated income (other than gains / (losses) on asset disposals)**, as disclosed in 2(i) of Schedule 2; and
 - 5.2 information on reclassified items in accordance with clause 2.6.3.

Box 2: Explanatory comment on regulatory profit

[Insert text here]

Merger and acquisition expenses (2(iii) of Schedule 2)

6. If the regulated provider incurred **merger and acquisitions expenditure** during the **disclosure year**, provide the following information in the box below-
 - 6.1 information on reclassified items in accordance with clause 2.6.3; and
 - 6.2 any other commentary on the benefits of the **merger and acquisition expenditure** to the **ID-only regulated provider**.

Box 3: Explanatory comment on merger and acquisition expenditure

[Insert text here]

Value of the Regulatory Asset Base (Schedule 4)

7. In the box below, comment on the value of the regulatory asset base (rolled forward) in Schedule 4. This comment must include information on reclassified items in accordance with clause 2.6.3.
8. Describe any alternative method of depreciation adopted by the **ID-only regulated provider**, and the reason(s) for adopting alternative method.
9. Describe the methodology used for the allocation of **works under construction**.

Box 4: Explanatory comment on the value of the regulatory asset base (rolled forward)

[Insert text here]

Regulatory tax allowance: disclosure of permanent differences (3a(i) of Schedule 3)

10. In the box below, provide descriptions and workings of the material permanent differences included in the following items, as recorded in the asterisked categories in paragraph 3a(i) of Schedule 3:
 - 10.1 **income not included in regulatory profit / (loss) before tax but taxable;**
 - 10.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
 - 10.3 **income included in regulatory profit / (loss) before tax but not taxable;** and
 - 10.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 5: Regulatory tax allowance: permanent differences

[Insert text here]

Regulatory tax allowance: disclosure of temporary differences (3a(i) of Schedule 3)

11. In the box below, provide descriptions and workings of the material temporary differences included in the following items, as recorded in the asterisked categories in 3a(i) of Schedule 3:
- 11.1 **income not included in regulatory profit / (loss) before tax but taxable;**
 - 11.2 **expenditure or loss in regulatory profit / (loss) before tax but not deductible;**
 - 11.3 **income included in regulatory profit / (loss) before tax but not taxable; and**
 - 11.4 **expenditure or loss deductible but not in regulatory profit / (loss) before tax.**

Box 6: Temporary differences

[Insert text here]

Cost allocation (Schedule 5a)

12. In the box below, comment on cost allocation as disclosed in Schedule 5a. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 7: Cost allocation

[Insert text here]

Asset allocation (Schedule 4a)

13. In the box below, comment on asset allocation as disclosed in Schedule 4a. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 8: Commentary on asset allocation

[Insert text here]

Operating Expenditure (Schedule 5)

14. In the boxes below, comment on **operational expenditure** for the **disclosure year**, as disclosed in Schedule 5. This comment must include-
- 14.1 commentary on assets replaced or renewed with **network opex**, as reported in 5(i) of Schedule 5;
 - 14.2 information on reclassified items in accordance with clause 2.6.3;
 - 14.3 commentary on any material atypical expenditure included in **operational expenditure** disclosed in Schedule 5, including the value and the purpose of the expenditure, and the categories the **operational expenditure** relates to;
 - 14.4 innovations made with **research and development** that have deferred the need for asset replacement;
 - 14.5 details of any insurance cover for the assets used to provide **FFLAS**, including-
 - 14.5.1 the **ID-only regulated provider's** approaches and practices in regard to the insurance of assets used to provide **FFLAS**, including the level of insurance; and
 - 14.5.2 in respect of any self-insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

Box 9: Explanation of operational expenditure for the disclosure year

[Insert text here]

Box 10: Explanation of insurance cover

[Insert text here]

Capital Expenditure (Schedule 6)

15. In the box below, comment on **capital expenditure** for the **disclosure year**, as disclosed in Schedule 6. This comment must include-
- 15.1 information on reclassified items in accordance with clause 2.6.3;
 - 15.2 information on how the **capital expenditure** has tracked to plan;
 - 15.3 descriptions of strategies to correct course in areas where delivery is not going to plan;
 - 15.4 information on the link between the **capital expenditure, operating costs, and fibre network** quality performance (availability and **port utilisation**); and
 - 15.5 a description of innovations made with **capital expenditure** in the **disclosure year** that have deferred the need for asset replacement.

Box 11: Explanation of capital expenditure for the disclosure year

[Insert text here]

Variance between forecast and actual expenditure (Schedule 7)

16. In the box below, comment on variance in actual to forecast expenditure for the **disclosure year**, as reported in Schedule 7. This comment must include information on reclassified items in accordance with clause 2.6.3.

Box 12: Explanatory comment on variance in actual to forecast expenditure

[Insert text here]

17. In the boxes below provide-
- 17.1 an explanatory comment on the reason(s) for any material differences between **target operating revenue** and total actual operating revenue; and
 - 17.2 an explanatory comment on the reason(s) for any material differences between target connection volumes and actual connection volumes.

Box 13: Explanatory comment relating to variances between target and actual operating revenue for the disclosure year

[Insert text here]

Box 14: Explanatory comment relating to variances between target and actual connection volumes for the disclosure year

[Insert text here]

Regulated FFLAS and regulated FFLAS provided with an incentive (Schedule 25)

18. In the boxes below, comment on any changes from month to month or between **disclosure years** in the list of **regulated FFLAS**, as reported in Schedule 25(i) and (iii) and **regulated FFLAS** provided with an **incentive**, as reported in Schedule 25(ii). These comments must include:
 - 18.1 any changes to the names and/or **service descriptions**;
 - 18.2 any changes to the aggregation at which services are reported – eg, a service being reported separately that was previously grouped with other services or a service being moved to a different group;
 - 18.3 any new services that are being reported for the first time, including whether they are grouped with other services when completing Schedule 25; and
 - 18.4 any services that have been discontinued and are no longer reported.
19. For each of the above changes:
 - 19.1 detail the month and calendar year in which the relevant change took place; and
 - 19.2 include sufficient details to enable names and/or **service descriptions** and aggregations to be tracked from month to month. This could take the form of attaching a change schedule showing the current names and/or **service descriptions** and aggregations mapped to previous names and/or **service descriptions** and aggregations, including all the information required under paragraph 18.

Box 15: Explanatory comment relating to the list of regulated FFLAS

[Insert text here]

Box 16: Explanatory comment relating to the list of regulated FFLAS provided with an incentive

[Insert text here]

20. In respect of **disclosure year 2023** only, comment in the box below on progress achieved, work planned, and outstanding steps to be taken to enable the **ID-only regulated provider** to complete and **publicly disclose** Schedule 25(iii) to an individual-**central office** level of geographical aggregation by **disclosure year 2024**.

Box 17: Disclosure on progress towards reporting of service availability on an individual-central office level

[Insert text here]

Amendments to previously disclosed information

21. In the box below, provide information about amendments to previously disclosed information disclosed in accordance with clause 2.11.1 in the last 7 years, including:
- 21.1 a description of each error; and
 - 21.2 for each error, reference to the web address where the disclosure made in accordance with clause 2.11.1 is **publicly disclosed**.

Box 18: Disclosure of amendment to previously disclosed information

[Insert text here]

Schedule 14b: Mandatory Explanatory Notes on Forecast Information

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to the Fibre Information Disclosure Determination 2021.

1. This Schedule requires each **ID-regulated provider** to provide explanatory notes on reports prepared in accordance with clause 2.6.4.
2. This Schedule is mandatory: each **ID-regulated provider** must provide the explanatory comment specified below, in accordance with clause 2.6.4.

Commentary on difference between nominal and constant price capital expenditure forecasts (Schedule 11a)

3. In the box below, comment on the difference between nominal and constant price **capital expenditure** for the current **disclosure year** and applicable planning period, as disclosed in Schedule 11a.

Box 1: Commentary on difference between nominal and constant price capital expenditure forecasts
[Insert text here]

Commentary on difference between nominal and constant price operational expenditure forecasts (Schedule 11b)

4. In the box below, comment on the difference between nominal and constant price **operational expenditure** for the current **disclosure year** and applicable planning period, as disclosed in Schedule 11b.

Box 2: Commentary on difference between nominal and constant price operational expenditure forecasts
[Insert text here]

5. In the boxes below provide information on the link between the forecast expenditure in Schedule 11a and—
 - 5.1. forecast **operational expenditure** in Schedule 11b, and;
 - 5.2. network quality performance (availability and **port utilisation**).

Box 3a: Commentary on link between the forecast expenditure in Schedule 11a and forecast operational expenditure in Schedule 11b

[Insert text here]

Box 3b: Commentary on link between the forecast expenditure in Schedule 11a and network quality performance

[Insert text here]

6. In the box below, provide information on the extent to which forecast expenditure is in respect of innovations that will improve efficiencies within the **fibre network**.

Box 4: Commentary on the extent to which forecast expenditure is in respect of innovations that will improve efficiencies within the network

[Insert text here]

7. In the boxes below, provide information on the forecasting methodology used for each of **disclosure years** 2022 to 2024, and the progress in developing capability to do 5-year forecasting for,—

7.1 in the case of each **ID-only regulated provider**,—

- (a) the Report on Forecast Capital Expenditure set out in Schedule 11;
- (b) the Report on Forecast Operating Expenditure set out in Schedule 11a;
- (c) the Report on Forecast Capacity and Utilisation set out in Schedule 12;
and
- (d) the Report on Forecast Network Demand set out in Schedule 12a;

7.2 in the case of **Chorus**,—

- (a) the Report on Forecast Capacity and Utilisation set out in Schedule 12;
and
- (b) the Report on Forecast Network Demand set out in Schedule 12a.

Box 5a: Methodology used and commentary on progress in developing 5-year forecasting capability for capex and opex

[Insert text here]

Box 5b: Methodology used and commentary on progress in developing 5-year forecasting capability for capacity and utilisation

[Insert text here]

Box 5c: Methodology used and commentary on progress in developing 5-year forecasting capability for demand

[Insert text here]

8. In the boxes below, each **ID-only regulated provider** must provide information for each of **disclosure years** 2022 to 2024 on **ID-only regulated provider's** progress in developing capability to report historical expenditure and forecast expenditure at **level 2 category** for each of the following reports:
- 8.1 the Report on Operating Expenditure set out in Schedule 5;
 - 8.2 the Report on Cost Allocations set out in Schedule 5a;
 - 8.3 the Report on Capital Expenditure set out in Schedule 6;
 - 8.4 the Report on Comparison of Forecast to Actual Expenditure set out in Schedule 7; and
 - 8.5 the Report on Related Party Transactions set out in Schedule 9.

Box 6: Commentary on progress in developing level 2 category reporting of historical and forecast expenditure

[Insert text here]

Schedule 15: Voluntary Explanatory Notes

Company name: _____

For disclosure year ended: _____

In this Schedule, clause references are to clauses in the body of the Fibre Information Disclosure Determination 2021.

1. Under clause 2.6.5, this Schedule enables **ID-regulated providers** to provide, should they wish to,—
 - 1.1 additional explanatory comment to the reports required under clauses 2.3.1, 2.3.2, 2.3.4, 2.3.5, 2.4.2, 2.4.3, 2.4.5, and 2.4.6 (as applicable); and
 - 1.2 information on any substantial changes to information disclosed in relation to a prior **disclosure year**, as a result of **wash-ups amounts**.
2. Provide additional explanatory comment in the box below.

Box 1: Voluntary explanatory comment on disclosed information

[Insert text below]

Schedule 16: Financial and Asset Management Report Definitions

Term	Definition
% forecast to be replaced in next 5 years	means the percentage of an asset class by unit for which replacement expenditure has been forecast in the Report on Forecast Capital Expenditure set out in Schedule 11a;
% variance	means: $q = \frac{a - b}{b} \times 100$ <p>where: <i>a</i> = actual expenditure <i>b</i> = forecast expenditure;</p>
access	means relating to access network activities;
access network	means a network that enables end-user connections to the fibre network and includes ONTs, OLTs , and 'Element Management Platform' software which manages network configuration and alarms;
active forecast connections	means all PON and P2P connections ;
actual allowable revenue	has the meaning given in the IM determination ;
adjusted depreciation	means total depreciation for all assets calculated as if no amount of revaluation had been included in the calculation of any opening RAB value following the determination of the initial RAB , where any remaining asset lives used in the calculation must be consistent with the remaining asset lives used for calculating total depreciation ;
adjustment resulting from asset allocation	means: <p>(a) in relation to works under construction, 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;</p> <p>(b) in relation to the regulatory tax asset base, the change in sum of regulatory tax asset values resulting from a change in asset allocation assumptions for assets included in the sum of regulatory tax asset values, where increases in the value of the sum of regulatory tax asset values are positive and decreases are negative; and</p> <p>(c) in all other instances, the value of <i>q</i> calculated using the following formula:</p>

	$q = a - (b - c + d + e - f - g)$ <p>where:</p> <p><i>a</i> = total closing RAB value</p> <p><i>b</i> = total opening RAB value</p> <p><i>c</i> = total depreciation</p> <p><i>d</i> = total revaluations</p> <p><i>e</i> = assets commissioned</p> <p><i>f</i> = asset disposals</p> <p><i>g</i> = adjustment to financial loss asset due to deregulation, if applicable.</p> <p>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 or 2.1.2 (as applicable) of the IM determination;</p>
adjustment to financial loss asset due to deregulation	has the meaning given to 'deregulation adjustment' under the IM determination ;
aggregate coincident maximum peak demand across all ports by POI area	means the sum of maximum peak demand across all ports by POI area measured in respect of each POI area on the busiest 5 minutes of the relevant disclosure year ;
aggregation	means relating to aggregation network activities;
aggregation network	means a network that links access networks to RSP POI , and consists of switches (rack-mounted equipment with interface cards) and the links between them;
annual benefit of crown financing	means in respect of- (a) forecast annual benefit of Crown financing , the result of applying clause 3.5.11 in the IM determination ; and (b) actual annual benefit of Crown financing , the result of applying clause 2.4.10 or 2.4.11 (as applicable) in the IM determination ;
annual benefit of crown financing wash-up accrual	means the forecast annual benefit of Crown financing less the actual annual benefit of Crown financing ;
asset allocation adjustment	means an adjustment arising from the asset value allocation process specified in clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ;
asset category for assets with changes to depreciation	means a description of an asset or a group of assets for which- (a) the regulated provider has changed the asset's depreciation profile; (b) the asset was commissioned during the relevant disclosure year , and the asset's depreciation profile was changed or set in accordance with a PQ determination ; or

	(c) the asset is a composite asset and at least one of the paragraphs (a) to (b) applies to one of its constituent assets;
asset category transfer	means the value of an asset transferred between asset categories;
asset condition at start of planning period (percentage of units by grade)	means the proportion of assets in each asset class assessed against the asset condition categories (H1 to H5) reflecting the likelihood of short, medium or longer-term intervention, applying criteria for intervention developed by each regulated provider ;
asset disposals	means- (a) in relation to the unallocated RAB , the sum of unallocated opening RAB value less depreciation of disposed assets, as determined under clause 3.3.1 of the IM determination ; and (b) in relation to the RAB , the value (as determined in accordance with paragraph (a)) allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ;
asset management	means activities such as strategic planning, investment management and technology operations for the fibre network and supporting IT systems, and activities such as programme management, contract management, property operations, consent acquisition, network scoping, health, safety and environment, and process optimisation;
asset stranding allowance	is the amount calculated for a disclosure year using the formula under clause 3.3.5(2) of the IM determination , adjusted to reflect the operating revenue cash flow date specified in the definition of ROI – comparable to a vanilla WACC ;
asset value	has the meaning given in the IM determination ;
assets acquired from a regulated provider	means- (a) in relation to the unallocated RAB , the sum of asset values acquired from another regulated provider as determined in accordance with clause 2.2.13(3)(e) of the IM determination ; and (b) in relation to the RAB , the asset values (as determined in accordance with paragraph (a)) allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ;
assets acquired from a related party	means- (a) in relation to the unallocated RAB , the sum of asset values acquired from a related party as determined in accordance with clauses 2.2.15 of the IM determination ; and (b) in relation to the RAB , the sum of asset values (as determined in accordance with paragraph (a)) allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ;

assets commissioned	means assets (other than assets acquired from a regulated provider or assets acquired from a related party) that have been commissioned ;
attribution rate	means: $q = \frac{a \times b}{c}$ where: <i>a</i> = average opening and closing RAB value <i>b</i> = a leverage rate of 42% <i>c</i> = total book value of interest-bearing debt ;
atypical expenditure	means expenditure on a non-network asset that is 'one-off' or 'exceptional';
augmentation	means creating a new address within the existing footprint of a network (infill) and extension work to extend coverage to communities outside the UFB contracts ;
average demand by poi area (gigabits per second)	means the average of peak demand measurements in gigabits per second for each POI area for the busiest day of the disclosure year ;
average opening and closing RAB values	means; $q = \frac{a+b}{2}$ where: <i>a</i> = total opening RAB value <i>b</i> = total closing RAB value ;
average speed (bits per second)	means the sum of connection speeds divided by the number of connections ;
average throughput per user (bits per second)	means the system peak throughput divided by the number of connections ;
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; and (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 regulated provider's latest general-purpose financial statements;
business IT	means systems and applications across IT domains that support business activities;
capital contribution	has the meaning given in the IM determination ;
capital expenditure	means-

	<p>(a) in relation to the unallocated works under construction, costs-</p> <p>(i) incurred in the acquisition or development of an asset during the disclosure year that it is, or is intended to be, commissioned; and</p> <p>(ii) that are included or are intended to be included in the value of assets commissioned relating to the unallocated RAB;</p> <p>(b) in relation to the Report on related party transactions, costs-</p> <p>(i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and</p> <p>(ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB; and</p> <p>(iii) that result from one or more related party transactions;</p> <p>(c) in all other instances, has the meaning given to 'capital expenditure' in the IM determination;</p>
catastrophic event	has the meaning given in the IM determination ;
catastrophic event allowance	means an allowance in relation to a catastrophic event ;
change in asset value allocation	means change in asset value due to a change in allocator value ;
change in cost allocation	means change in cost value due to a change in allocator value ;
closing RAB value	has the meaning given in the IM determination ;
closing sum of regulatory tax asset values	means the sum of regulatory tax asset values for assets that have a value included in total closing RAB value plus the regulatory tax asset values of assets referred to in clause 2.3.2(4)(b) of the IM determination ;
closing tax losses	has the meaning given in clause 2.3.3(4) of the IM determination ;
company - GAAP	means the sum of total regulated FFLAS-GAAP and unregulated activities - GAAP ;
complex installation	means the design and build of an installation for specific business requirements;
connection capex variable adjustment	has the meaning given in the IM determination ;
connection revenue	means the one-off amounts payable by an RSP to an ID-regulated provider for the provisioning of regulated FFLAS ;
connection volumes – opening	means the number of revenue-generating regulated FFLAS connections at the beginning of a disclosure year ;
connections volumes – closing	means the number of revenue-generating regulated FFLAS connections at the end of a disclosure year ;
corporate capex	means sundry business capital expenditure in relation to corporate functional units;

corporate opex	means sundry business operating expenditure in relation to corporate functional units including accommodation, insurance, and professional services;
corporate tax rate	has the meaning given in the IM determination ;
cost of debt assumption	means the sum of the risk-free rate, average debt premium estimates, and debt issuance costs, as determined by the Commission in accordance with clause 2.4.1 of the IM determination for each disclosure year ;
cost of financing	means the borrowing costs under GAAP incurred by an ID-regulated provider accumulated during the construction phase of a project that creates a new network asset , determined in accordance with clause 2.2.13(4) of the IM determination and allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ;
coupon rate (%)	means- <ul style="list-style-type: none"> (a) where the information is available publicly, the nominal coupon rate of interest of a qualifying debt on the issue date; and (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 date;
CPI_T	has the meaning given in clause 2.2.11(4) to (6) (as applicable) of the IM determination ;
CPI_{T-1}	has the meaning given in clause 2.2.11(4) to (6) (as applicable) of the IM determination ;
customer operations opex	means operating expenditure in relation to the teams that connect consumers by managing installations and provisioning network services including higher-volume demand-driven activity (such as call centres), lower-volume demand driven activity (such as coordinating complex installations and multi-unit extensions) and project work (such as managed migrations programmes);
data accuracy	is an ID-regulated provider's numerical estimate from 1 to 4 of the quality of data underpinning a disclosure relating to assets, where— <ul style="list-style-type: none"> 1 – means that good quality data is only available for less than or equal to 20% of the assets in the relevant category and estimates are likely to contain significant error; 2 – means that good quality data is available for less than or equal to 50% of assets but not for the others and the data provided includes estimates of uncounted assets within the relevant category; 3 – means that good quality data is available for 85% of assets but includes a level of estimation where there is understood to be

	some poor quality data for the remainder of the assets within the relevant category; and 4 – means that good quality data is available for all of the assets in the relevant category;
debt issue cost re-adjustment	has the meaning in 2.4.8(4) of the IM determination ;
depreciation	has the meaning given in the IM determination ;
depreciation - alternative method	means- (a) in relation to the unallocated RAB , the sum of unallocated depreciation calculated under any other method in accordance with clause 2.2.7 or 2.2.8 (as applicable) of the IM determination ; and (b) in relation to the RAB , depreciation calculated under any other method in accordance with clause 2.2.7 or 2.2.8 (as applicable) of the IM determination ;
depreciation temporary differences	means adjusted depreciation less tax depreciation ;
dispute resolution scheme levy	has the meaning in clause 3.1.2(1)(d) of the IM determination ;
excluding revenue earned from wash-ups	means excluding revenue from any wash-up accrual ;
expenditure	means operating expenditure plus pass-through costs ;
expenditure on assets	means the expenditure relating to costs included, or expected to be included, in a closing RAB value and is equal to capital expenditure plus value of capital contributions less cost of financing , where capital expenditure has either the meaning under paragraph (c), or, in respect of related party transactions , the meaning under paragraph (b), as defined above for the purpose of the relevant Schedules of this determination;
expenditure or loss deductible but not in regulatory profit / (loss) before tax	means expenditure or loss deductible under tax rules , but not as regulatory profit / (loss) before tax ;
expenditure or loss in regulatory profit / (loss) before tax but not deductible	means expenditure or loss in regulatory profit / (loss) before tax , but not deductible under tax rules ;
fibre flexibility point (FFP)	means an enclosure which provides a connectivity point between the feeder fibres from the central office to the distribution fibre to premises;
fibre to the node (FTTN)	means fibre network constructed to terminate at an active cabinet;
field sustain	means capital expenditure on physical network assets outside of network sites, such as poles, fibre, and terminators;

finance lease	has the meaning given in the IM determination ;
forecast cost of assets to be replaced in next 5 years \$000	means the value of forecast replacement expenditure for asset class included in a Report on Forecast Capital Expenditure;
gains / (losses) on asset disposals	<p>means, in relation to-</p> <p>(a) an asset disposal to a regulated supplier, nil;</p> <p>(b) an asset disposal to a related party,</p> $q = a - b$ <p>where:</p> <p>a = total sale price of the assets being no less than the value determined under the related party provisions of this determination</p> <p>b = asset disposals; and</p> <p>(c) any other asset disposal, means-</p> $q = a - b$ <p>where:</p> <p>a = total sale price of the assets</p> <p>b = asset disposals;</p>
gross term credit spread differential	means the sum of term credit spread difference and debt issue cost readjustment for qualifying debt ;
H1	is an as-new asset condition rating – only normal maintenance required;
H2	is an asset condition rating where the asset has minor defects only, is serviceable, and only requires minor maintenance (5%);
H3	is an asset condition rating where significant maintenance (10-20%) is required to return the asset to an accepted level of service;
H4	is an asset condition rating where renewal is required – significant renewal/upgrade required (20-40%);
H5	is an asset condition rating where the asset is unserviceable – over 50% of asset requires replacement;
handover site	means a site of handover data traffic to RSPs , which occurs in a building with a core or mesh function;
highest rate of capitalised finance applied	means the highest rate of finance used as the cost of financing capitalised in works under construction ;
ID FFLAS-GAAP	means the value of ID FFLAS transactions calculated under GAAP ;
identifiable non-monetary asset	has the meaning given in the IM determination ;
ID-only FFLAS-GAAP	means the value of ID-only FFLAS transactions calculated under GAAP ;
impact of wash-up accruals and other adjustments on the	<p>means-</p> $a - b$ <p>where:</p>

ROI to a vanilla WACC	$a = \text{ROI} - \text{comparable to a vanilla WACC}$ $b = \text{ROI} - \text{comparable to a vanilla WACC} - \text{excluding wash-up accruals and other adjustments};$
income	has the same meaning as under GAAP ;
income included in regulatory profit / (loss) before tax but not taxable	means income that is included in regulatory profit / (loss) before tax , but which is not taxable under tax rules ;
income not included in regulatory profit / (loss) before tax but taxable	means income that is not included in regulatory profit / (loss) before tax , but which is taxable under tax rules ;
installation expenditure	means capital expenditure in relation to standard installations and complex installations ;
insurance expenditure	means expenditure in relation to a 'contract of insurance' as defined in the Insurance (Prudential Supervision) Act 2010;
issue date	means the day on which a qualifying debt or non-qualifying debt is issued;
issuing party	means the party issuing the qualifying debt or non-qualifying debt ;
leverage	has the meaning given in the IM determination ;
maintenance	means network operating expenditure relating to reactive work (work to address an issue identified through a fault, alarm or inspection); recoverable work (work for which all or part of the cost can be recovered from another party); and preventative work (routine inspection works, including testing and survey);
market value of asset disposals	means the market value of disposed assets sold or transferred to a related party ;
merger and acquisition expenditure	means expenditure related to merger or 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 regulated FFLAS ;
mid-point estimate of post-tax WACC	means the 'mid-point estimate of post-tax WACC' for the regulatory period commencing on the first day of the disclosure year determined by the Commission in accordance with clause 2.4.1(2) of the IM determination ;
mid-point estimate of vanilla WACC	means the 'mid-point estimate of vanilla WACC' for the regulatory period commencing on the first day of the disclosure year determined by the Commission in accordance with clause 2.4.1(1) of the IM determination ;
mid-year net cash outflows	means expenditure plus assets commissioned less asset disposals plus tax payments less other regulated income ;
monthly access revenue	means recurring amounts payable by an RSP to a regulated provider for a service under a UFB contract ;

net additional volume	means the additional units added to a layer 1 asset class or layer 2 asset class during the disclosure year ;
net income	means the total regulatory income of the ID-regulated provider ;
network & customer IT less capital contributions	means network & customer IT expenditure less capital contributions ;
network expenditure	means operating expenditure on outsourced physical network maintenance activities, physical network operating costs (such as power and leases), and outsourced costs of network and security operating centres;
network land and buildings	means a network asset that is land or a building;
network operating costs	means costs arising from leases, electricity, security operations, and fire protection and building compliance;
network operations	means operating expenditure in respect of network operations and associated support resources, including management of network electronics alarms, technical support and configuration services, and provision of network electronics equipment repair and return;
network opex	means the sum of operating expenditure relating to customer operations, product, sales and marketing, maintenance, network operations, operating costs, and other network costs;
network spares	has the meaning given in the IM determination ;
new allocation	means the operating expenditure or asset values allocated to regulated FFLAS in accordance with a new allocator or line item for each of the relevant disclosure years ;
new property developments	means capital expenditure on work with developers to extend the fibre network into new developments, such as residential subdivisions or office parks;
non-network opex	means the sum of operating expenditure relating to asset management, corporate, and technology costs;
non-qualifying debt	means interest-bearing debt that is not a qualifying debt ;
notional deductible interest	has the meaning given in clauses 2.3.1(7) to 2.3.1(9) (as applicable) of the IM determination ;
number of cabinets with regulated FFLAS fibre connections	means the number of cabinets in a POI area that are used to connect regulated FFLAS ;
number of PON end-users from CO	means the number of PON end-users in a POI area that are connected directly to the central office (ie, not via a cabinet);
opening RAB value	has the meaning given in the IM determination ;

opening sum of regulatory tax asset values	means the sum of regulatory tax asset values of assets included in the total opening RAB value plus the regulatory tax asset values of assets referred to in clause 2.3.2(4)(b) of the IM determination ;
opening tax losses	has the meaning given in clause 2.3.3(3) of the IM determination ;
opening value of fully depreciated and disposed assets	means- <ul style="list-style-type: none"> (a) in relation to the unallocated RAB; the sum of unallocated RAB included in the total opening RAB values, asset values that are fully depreciated during the disclosure year, and asset disposals; and (b) in relation to the RAB; the sum of asset values included in the total opening RAB values that are fully depreciated during the disclosure year, and asset disposals;
operating revenue	means the total revenue from prices ;
operating surplus / (deficit)	means total regulatory income less operating expenditure less pass-through costs ;
optical fibre distribution frame (OFDF)	means an optical fibre distribution frame installed in the central office to provide connectivity between the regulated provider's active transmission equipment and outside plant network;
original allocation	means the operating expenditure or asset values allocated to regulated FFLAS in accordance with the allocations and line items made in the previous disclosure year ;
original tenor	means- <ul style="list-style-type: none"> (a) where the qualifying debt or non-qualifying 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 non-qualifying debt is issued to a related party, the shorter of the- <ul style="list-style-type: none"> (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;
OSI model	has the meaning given in s 155ZS of the Act ;
other adjustments to the RAB tax value	means: $q = a - (b + c - d - e + f)$ <p>where:</p> <ul style="list-style-type: none"> <i>a</i> = closing sum of regulatory tax asset values <i>b</i> = opening sum of regulatory tax asset values <i>c</i> = regulatory tax asset value of assets commissioned <i>d</i> = regulatory tax asset value of asset disposals <i>e</i> = tax depreciation <i>f</i> = adjustment resulting from asset allocation

other network asset	means, in respect of Schedules 4, 4a and 4b of this determination, a network asset used by the regulated provider to provide regulated FFLAS that is not a layer 1 asset, a layer 2 asset, or network land and buildings ;
other network costs	means costs that relate to network opex which are not included in: (a) customer operations ; (b) product, sales & marketing ; (c) maintenance ; (d) network operations ; and (e) network operating costs ;
other non-network asset	means an asset that is necessary for the operation of the fibre network but which is not a layer 1 asset, layer 2 asset, or a network land and building ;
other product-specific revenue	means any other revenues relating to a specific regulated FFLAS not captured in the connection revenue and monthly access revenue categories;
other regulated income	means income associated with the provision of regulated FFLAS , including gains and losses on disposed assets, but excluding- (a) operating revenue ; (b) investment-related income; and (c) vested assets .
other regulated income (other than gains / (losses) on asset disposals)	means other regulated income excluding gains / (losses) on asset disposals ;
other related party transactions	means the value of related party transactions that are not disclosed as total regulatory income , operating expenditure , capital expenditure , or market value of asset disposals ;
other reopener event-allowance	means a reopener event allowance specified in a PQ determination other than a catastrophic event allowance ;
other wash-up accrual	means any 'wash-up amount' specified by the Commission in a PQ determination that is not listed in the definition of ' wash-up accruals and other adjustments ' below;
P2P	means a point-to-point connection between two communication endpoints or nodes;
pass-through costs	has the meaning specified in clause 3.1.2 of the IM determination ;
permanent differences	means the sum of- (a) income- (i) treated as taxable if tax rules were applied to determine income tax payable in respect of the regulated provider's provision of regulated FFLAS ; and (ii) not included as amounts of income in determining regulatory profit / (loss) before tax ; and (b) expenditure or loss-

	<p>(i) included as amounts of expenditure or loss in determining regulatory profit / (loss) before tax; and</p> <p>(ii) not treated as deductions were the tax rules applied to determine income tax payable in respect of the regulated provider's provision of regulated FFLAS;</p>
PQ determination	means a price-quality path determination under s 170 of the Act ;
PQ FFLAS-GAAP	means the value of PQ FFLAS transactions calculated under GAAP ;
premises passed	means when a fibre network bypasses a premises with communal infrastructure and is capable of connection from the nearest point to the private boundary or nearest pole;
price	means a fee or charge, in nominal terms exclusive of GST , for the provision of regulated FFLAS , incentives taken up by access seekers , adjusted in accordance with GAAP ;
pricing date	means the day on which a qualifying debt is priced;
primary driver	means the primary reason for a decision to incur a cost in the year the cost was incurred or forecast to be incurred. Where there is more than one driver for a cost, and the cost is a significant proportion of operational expenditure or expenditure on assets , 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;
product, sale & marketing	means operating expenditure directed at attracting and retaining access seekers , managing RSP relationships, and evolving the regulated provider's product suite;
property, plant, and equipment	means- <ul style="list-style-type: none"> (a) in respect of ID FFLAS-GAAP, the closing RAB value of assets classified as 'property, plant, and equipment' under this determination; (b) in respect of PQ FFLAS-GAAP, the closing RAB value of assets used to provide regulated FFLAS classified as 'property, plant, and equipment' under GAAP, but excluding works under construction; and (c) for company-GAAP, the value of the regulated provider's property, plant, and equipment determined in accordance with GAAP, but excluding works under construction;
qualifying debt	has the meaning given in paragraph (a) of the defined term in clause 1.1.4(2) 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 a change in circumstance or another reason;
regulated service	means regulated FFLAS ;

regulatory net taxable income	has the meaning given in the IM determination ;
regulatory profit / (loss) before tax	means the value of q calculated using the following formula: $q = a - b + c$ where: a = operating surplus / (deficit) b = total depreciation c = total revaluations
regulatory profit/(loss)	has the meaning given in the IM determination ;
regulatory tax allowance	has the meaning given in clause 2.3.1 of the IM determination ;
regulatory tax asset value	has the meaning given in the IM determination ;
regulatory tax asset value of asset disposals	means the sum of regulatory tax asset values for assets that have a value in asset disposals ;
regulatory tax asset value of assets commissioned	means the sum of regulatory tax asset values for assets that have a value in assets commissioned ;
regulatory taxable income	has the meaning given to in clause 2.3.1(3) of the IM determination ;
regulatory/GAAP adjustment	means the difference between the values of ID FFLAS and regulated FFLAS - GAAP ;
relocations	means capital expenditure in relation to relocation of network assets arising from roading authority work programmes, undergrounding (overhead to underground programmes), and third-party requests;
remaining asset life	has the meaning given in the IM determination ;
research and development	means, in relation to expenditure, expenditure on assets , or operating expenditure where the primary driver for the expenditure relates to increasing the efficient provision of regulated FFLAS through- (a) implementing an original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge or understanding; or (b) applying research findings or other knowledge to a plan or design for the production of new or substantially improved materials, devices, products, processes, systems or services before the start of commercial production or use;
resilience	means the ability to keep the network running through adverse events (diversity, robustness or contingency);
revaluation rate	has the meaning given in the IM determination ;
revaluations	has the meaning given in the IM determination ;

ROI	means return on investment;												
ROI – before benefit of crown financing	means ROI – comparable to a vanilla WACC adjusted by adding back the annual benefit of crown financing treated as a mid-year net cash outflow ;												
ROI – comparable to a post-tax WACC	<p>means-</p> <p>(a) in relation to the ‘ROI – comparable to a post-tax WACC’ reflecting all revenue earned,</p> $q = a - (d \times e \times f \times g)$ <p>(b) in relation to the ‘ROI – comparable to a post-tax WACC’ excluding revenue earned from financial incentives and wash-up accruals,</p> $q = b - (d \times e \times f \times g)$ <p>where:</p> <p><i>a</i> = ROI – comparable to a vanilla WACC reflecting all revenue earned</p> <p><i>b</i> = ROI – comparable to a vanilla WACC excluding revenue earned from wash-up accruals and other adjustments</p> <p><i>d</i> = cost of debt assumption</p> <p><i>e</i> = leverage</p> <p><i>f</i> = corporate tax rate</p> <p><i>g</i> = proportion of the RAB that is subject to the calculation of notional deductible interest;</p>												
ROI – comparable to a vanilla WACC	<p>means the internal rate of return for a schedule of cash flows that occur according to a schedule of dates where the schedules of cash flows and dates-</p> <p>(a) in relation to the ‘ROI – comparable to a vanilla WACC’ reflecting all revenue earned, are-</p> <table border="0" data-bbox="555 1400 1375 1995"> <thead> <tr> <th style="text-align: left;"><u>Cash flows</u></th> <th style="text-align: left;"><u>Dates</u></th> </tr> </thead> <tbody> <tr> <td>- opening RAB value</td> <td>365 days before the end of the disclosure year</td> </tr> <tr> <td>- mid-year net cash outflows</td> <td>182 days before the end of the disclosure year</td> </tr> <tr> <td>- operating revenue</td> <td>148 days before the end of the disclosure year</td> </tr> <tr> <td>- term credit spread differential allowance</td> <td>at the end of the disclosure year</td> </tr> <tr> <td>- closing RAB value</td> <td>at the end of the disclosure year</td> </tr> </tbody> </table>	<u>Cash flows</u>	<u>Dates</u>	- opening RAB value	365 days before the end of the disclosure year	- mid-year net cash outflows	182 days before the end of the disclosure year	- operating revenue	148 days before the end of the disclosure year	- term credit spread differential allowance	at the end of the disclosure year	- closing RAB value	at the end of the disclosure year
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- closing RAB value	at the end of the disclosure year												

	<p>(b) in relation to the ‘ROI – comparable to a vanilla WACC’ excluding revenue earned from financial incentives and wash-up accruals, are-</p> <table border="0"> <tr> <td style="vertical-align: top;"> <p><u>Cash flows</u></p> <ul style="list-style-type: none"> - opening RAB value - (mid-year net cash outflows less (wash-up accruals and other adjustments multiplied by the corporate tax rate)) - operating revenue less wash-up accruals and other adjustments - term credit spread differential allowance - closing RAB value </td> <td style="vertical-align: top; padding-left: 20px;"> <p><u>Dates</u></p> <ul style="list-style-type: none"> 365 days before the end of the disclosure year; 182 days before the end of the disclosure year; 148 days before the end of the disclosure year; at the end of the disclosure year; at the end of the disclosure year; </td> </tr> </table>	<p><u>Cash flows</u></p> <ul style="list-style-type: none"> - opening RAB value - (mid-year net cash outflows less (wash-up accruals and other adjustments multiplied by the corporate tax rate)) - operating revenue less wash-up accruals and other adjustments - term credit spread differential allowance - closing RAB value 	<p><u>Dates</u></p> <ul style="list-style-type: none"> 365 days before the end of the disclosure year; 182 days before the end of the disclosure year; 148 days before the end of the disclosure year; at the end of the disclosure year; at the end of the disclosure year;
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routine expenditure	means expenditure on a non-network asset that is not atypical expenditure ;		
self-insurance allowance	means any allowance for self-insurance allowed by the Commission under a PQ determination ;		
site sustain	means capital expenditure in relation to network buildings and their power, cooling, and management services;		
standard error	has the meaning given in the IM determination ;		
standard installations	means installations that are not complex installations , and associated investment in incentives ;		
sum of connection speeds (bits per second)	means theoretical demand on the network if every connection downloaded its maximum plan speed at the same time;		
switch	means a device used for optical switching;		
system peak (maximum observed peak in gigabits per second)	means the maximum peak demand measurement on the busiest day of the disclosure year ;		
tax depreciation	means depreciation determined using tax depreciation rules ;		
tax depreciation rules	has the meaning given the IM determination ;		
tax opening RAB value	means the sum of opening tax asset values ;		
tax payable	means the income tax payable determined using the tax depreciation rules ;		
tax payments	means regulatory tax allowance ;		

technology	means the non-capitalised costs of operating business IT and network & customer IT systems, including licences, support and maintenance;
Telecommunications Act levies	means the levies under clause 3.1.2(1)(a) and (b) of the IM determination ;
term credit spread difference	has the meaning given in the IM determination ;
term credit spread differential allowance	has the meaning given in the IM determination ;
total attributable to regulated service	means the sum of directly attributable operating costs or asset values and operating costs or asset values that are not directly attributable (but are attributable) to regulated FFLAS ;
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;
total depreciation	means- (a) in relation to the unallocated RAB , the sum of unallocated depreciation as determined in accordance with the IM determination ; and (b) in relation to the RAB or regulatory profit , the sum of depreciation as determined in accordance with the IM determination ;
total opening RAB value subject to revaluation	means the RAB value to which clause 2.2.11 of the IM determination applies;
total regulated FFLAS-GAAP	means the value of all regulated FFLAS transactions calculated under GAAP ;
total regulatory income	means- (a) for the purposes of the Report on Regulatory Profit set out in Schedule 2 of this determination, the sum of operating revenue, gains / losses on asset disposals, and other regulated income ; and (b) for the purposes of the Report on Related Party Transactions set out in Schedule 9 of this determination, the income from related party transactions after applying clause 2.5.2 of this determination;
total regulatory income	means the sum of: (a) operating revenue ; (b) gains / losses on asset disposals ; and (c) other regulated income ;
total revaluations	means-

	<p>(a) in relation to the unallocated RAB, the sum of unallocated revaluation as determined in accordance with the IM determination; and</p> <p>(b) in relation to the RAB or regulatory profit, the sum of revaluations as determined in accordance with the IM determination;</p>
total value of transactions	means the total value of related party transactions , as determined in accordance with clause 2.3.6 of this determination and clauses 2.2.13(3)(g) and 2.2.15 of the IM determination ;
transport	means capital expenditure on the transport network ;
transport network	means the fibre network , or part of the fibre network , which provides high-capacity connectivity over long distances between aggregation nodes and OLT , consisting of equipment supporting transmission links over core, transport and access cables;
UFB communal	means an ID-regulated provider's contracted commitments with the government under the UFB initiative ;
UFB contract	has the meaning given in clause 7 of Schedule 1AA of the Act ;
UFB initiative	has the same meaning as defined in s 5 of the Act ;
unallocated depreciation	has the meaning given in the IM determination ;
unallocated RAB	means the sum of asset values included in the RAB ;
unregulated activities - GAAP	means the value of transactions measured under GAAP that are not in relation to regulated FFLAS ;
utilised tax losses	has the meaning given in paragraph (a) of the defined term in the IM determination ;
value of vested assets	means the consideration incurred or expected to be incurred by an ID-regulated provider in respect of vested assets that are or are expected to be accumulated during the construction phase of a project that creates a new network asset , and is determined in accordance with clause 2.2.13 of the IM determination and allocated to regulated FFLAS in accordance with clause 2.1.1 or 2.1.2 (as applicable) of the IM determination ;
vested assets	has the meaning given in the IM determination ;
volumes for new fibre investment	means the number of asset units employed in the provision of regulated FFLAS ;
WACC rate used to set regulatory price path	means- <p>(a) in relation to an ID-regulated provider subject to a PQ determination, the WACC estimate determined in accordance with clause 2.4.1 of the IM determination for the regulatory period the disclosure year falls within; and</p> <p>(b) in relation to a regulated provider not subject to a PQ determination, 'n/a';</p>
wash-up accrual	has the meaning given in the IM determination ;

wash-up accruals and other adjustments	means the sum of- (a) annual benefit of Crown financing wash-up accrual; (b) other wash-up accruals; and (c) connection capex variable adjustment;
weighted average expected total life	means the weighted average expected total asset life of assets calculated using the total opening RAB values as weights; and
weighted average remaining asset life	means the weighted average remaining asset life of assets calculated using the total opening RAB values as weights.

Schedule 17: Certification for Intra-Year Disclosures

Clause 2.8.2

We, [insert full names], being directors of [name of **ID-regulated provider**] certify that, having made all reasonable enquiry, to the best of our knowledge, the following attached information of [name of **ID-regulated provider**] prepared for the purposes of clauses 2.5.11 and 2.5.12(1) of the Fibre Information Disclosure Determination 2021 complies in all material respects with that determination.

[Signatures of 2 directors]

[Date]

Schedule 18: Certification for Year-end Disclosures

Clause 2.8.2

We, [insert full names], being directors of [name of **ID-regulated provider**] certify that, having made all reasonable enquiry, to the best of our knowledge-

- a) the information prepared for the purposes of clauses 2.3.1, 2.3.2, 2.3.3(1), 2.3.4, 2.3.5, 2.3.6(2), 2.4.2, 2.4.3, 2.4.4(1), 2.4.5, 2.4.6(1), 2.4.6(3), and 2.6.1 of the Fibre Information Disclosure Determination 2021 complies in all material respects with that determination;
- b) the historical information used in the preparation of the attached information has been properly extracted from the [name of **ID-regulated provider**]'s accounting and other records sourced from its financial and non-financial systems, and that sufficient appropriate records have been retained [and if not, what records and systems were used]; and
- c) the forecasts in Schedules [11, 11a, 12 and 12a] are based on objective and reasonable assumptions which both align with [name of **ID-regulated provider**]'s corporate vision and strategy and are documented in retained records.
- d) *[In respect of information concerning assets, goods, and services valued or disclosed in accordance with clause 2.5.2 of the Fibre Information Disclosure Determination 2021 and clauses 2.2.13(3)(g) and 2.2.15 of the Fibre Input Methodologies Determination 2020, we are satisfied that-
 - i. the costs and values of any assets, goods, and services acquired from a **related party** comply, in all material respects, with clauses 2.5.2(1)(a) and 2.5.2(2) of the Fibre Information Disclosure Determination 2021 and clauses 2.2.13(3)(g) and 2.2.15 of the Fibre Input Methodologies Determination 2020; and
 - ii. the value of any assets, goods, and services sold or supplied to a **related party** comply, in all material respects, with clauses 2.5.2(b) and 2.5.2(2) (b) of Fibre Information Disclosure Determination 2021.]

* Delete if inapplicable

[Signatures of 2 directors]

[Date]

Schedule 21: End-User Connection Satisfaction Survey

- 1) For the purpose of clauses 2.3.3(3) and 2.4.4(3) (as applicable) of the body of this determination, each **ID-regulated provider** must conduct an End-User Connection Satisfaction Survey by—
 - a) developing a question for each matter under paragraphs 2), 3), and 4) below;
 - b) surveying no fewer than 30 **end-users** by asking each **end-user** the questions developed for the matters under paragraphs 2), 3), and 4); and
 - c) document the questions used in each **quarter** and the responses from each **end-user**.
- 2) **Installation quality satisfaction:** A question asking how satisfied the **end-user** was with the job the **ID-regulated provider** did in installing the **end-user's FFLAS connection**, to which an **end-user** gives a response out of 10, where '1' means strongly dissatisfied, '10' means strongly satisfied;
- 3) **Installation process satisfaction:** A question asking how satisfied the **end-user** was with the process of getting their **FFLAS connection** installed, to which an **end-user** gives a response out of 10, where '1' means strongly dissatisfied, '10' means strongly satisfied; and
- 4) **Fibre broadband performance satisfaction:** A question asking how satisfied the **end-user** is with the performance of their fibre broadband since installation of their **FFLAS connection**, to which an **end-user** gives a response out of 10, where '1' meaning strongly dissatisfied, and '10' means strongly satisfied.

Schedule 22: Methodologies for Calculating Port Utilisation and Traffic Performance

Methodology for calculating port utilisation

- 1) Each **ID-regulated provider** must calculate and record **port utilisation** for all **ports** on their **fibre network** as a percentage figure by applying the following formula:

$$\frac{\text{octets} \times 8}{5 \times 60 \text{ seconds} \times PS} \times 100$$

where:

octets

means the number of **octets** at a **port**, being the greater of the **inOctets** or the **outOctets**, measured over a five-minute interval in accordance with **RFC 2863**, and includes framing characters, but excludes Ethernet preamble, start frame delimiter, and interpacket gaps; and

PS

means **port speed** and is measured in **bps**.

- 2) Using its calculations under paragraph 1), each **ID-regulated provider** must record the percentage of **ports** each month that exceed each of the following **port utilisation** thresholds:
- a) 70%;
 - b) 90%; and
 - c) 95%.

Methodology for calculating traffic performance

- 3) Each **ID-regulated provider** must calculate and record traffic performance of their **fibre network** according to the following requirements:

Reference network

- a) A **reference network** must be used to collect traffic performance information for **frame delay, frame delay variation, frame loss ratio** for **high-priority traffic**, and for **frame loss ratio** for **low-priority traffic**;

Reference probes

- b) **Reference probes** used must comply with **ITU standards G.8013/Y.1731 (08/2015) End-Point**;
- c) **Reference probes** may be software-based or hardware-based and may be external to the **ONT** or **POI switch**;
- d) Hardware-based **OLT reference probes** must terminate on a **UNI** with no **ID FFLAS provisioned**;

e) **OLT reference probes** will be located on a **test ONT**, or will be a separate device connected to a **test ONT**;

f) The **test ONT** must connect to the **OLT** via a **production splitter**;

Requirements for POI reference probes

g) **POI reference probes** must terminate on a **POI switch**;

h) There must be a minimum of one **POI reference probe** for each **EAS** that hosts **E-NNI** at the **POI**;

i) The **POI reference probe**-

(i) may be a virtual probe hosted in the **EAS** or an external device; and

(ii) must, together with any links to the **probe**, be dimensioned to carry the test traffic without introducing any congestion;

Number of OLT reference probes

j) The number of **OLT reference probes** must be the greater of:

(i) 96 probes, distributed randomly across all **OLT chassis**; and

(ii) one probe per **OLT chassis**;

Distribution of OLT reference probes

k) **OLT reference probes** are to be distributed randomly with:

(i) no more than one **probe** per **OLT chassis**, and

(ii) a minimum number of **probes** per **POI** according to Table 1 (this ensures a minimum number of **POI probes** in each **POI** that forms part of a **POI area**).

Table 1: Minimum number of OLT reference probes per POI

Area size in terms of active connections	Minimum number of OLT reference probes
1 - 50,000	1
50,000 - 100,000	2
100,000 – 200,000	3
200,000 – 400,000	4
More than 400,000	5

Probe connectivity

l) Each **OLT reference probe** must be configured with a dedicated **test OVC** terminating on a **POI reference probe**;

- m) The **test OVC** and the **synthetic test traffic** it carries must not be prioritised or otherwise treated differently from any other drop-ineligible traffic within the **fibre network**;
- n) The **reference probes** and **test OVC** must be configured using an anchor service bitstream profile under clause 3.7 of Schedule 2 of the Telecommunications (Regulated Fibre Services) Regulations 2021 of 100Mbps downstream, 20Mbps upstream, and 2.5Mbps CIR in each direction, tagged to treat **high-priority traffic** and **low-priority traffic** appropriately;

Measurements required

- o) The **reference probes** will be used to measure-
 - (i) for **high-priority traffic**,-
 - (A) **frame delay**;
 - (B) **frame delay variation**; and
 - (C) **frame loss ratio**;
 - (ii) for **low-priority traffic**, **frame loss ratio**;
- p) The measurements under subparagraph o) must be recorded against the following thresholds in Table 2:

Table 2: Traffic thresholds

	Frame delay	Frame delay variation	Frame loss ratio
High-priority traffic	≤ 5 ms	≤ 3 ms	≤ 0.1%
Low-priority traffic	Not currently measured	Not currently measured	≤ 2%

Synthetic test traffic

- q) The performance monitoring functions required for **reference probes** are defined in the **ITU** standards G.8013 and Y.1731 (08/2015):
 - (i) for Single-Ended Synthetic Loss – One-Way **SLR (ETH-SLM)**; and
 - (ii) for Single-Ended Delay:
 - (A) one-way **frame delay/ frame delay variation (ETH-DM)**; or
 - (B) two-way **frame delay/ frame delay variation (ETH-DM)**; and
- r) **synthetic test traffic** must be generated by the **POI probe** and must be:

- (i) injected continuously at a minimum rate of 10 frames per second (ie, a minimum of 3,000 frames per five-minute measurement interval) for each **synthetic test traffic** frame type;
- (ii) marked as drop-ineligible, as per **ITU** standards G.8013 and Y.1731;
- (iii) marked as **high-priority traffic** or **low-priority traffic**, as required by the measurement; and
- (iv) treated by the **fibre network** elements in the same way that service frames are treated;

Traffic performance reporting

- s) Traffic performance reporting must be based on the number of **synthetic test traffic samples** that experience a **traffic performance exceedance**;
- t) All **reference probes** must function continuously to generate **synthetic test traffic** samples from back-to-back five-minute measurement intervals;
- u) **Traffic performance exceedance** must be reported on a monthly basis under the templates in Schedule 19 or Schedule 20 (as applicable); and
- v) The reports under Schedule 19 and Schedule 20 (as applicable) must also include:
 - (i) the number of **OLT reference probes** active during the relevant month;
 - (ii) the number of **synthetic test traffic samples** collected during the reporting period for each measurement type (i.e., **FD**, **FDV**, and **FLR**); and
 - (iii) information on any **fibre network** events or **reference probe** failures that may have affected the quality of the data collected or be material in interpreting any data that is **publicly disclosed**.

Schedule 23: Quality Report Definitions

Term	Definition
≥90% threshold	means the percentage of ports with port utilisation equal to or greater than 90%;
≥95% threshold	means the percentage of ports with port utilisation equal to or greater than 95%;
≤70% threshold	means the percentage of ports with port utilisation equal to less than 70%;
average number of connections	means the sum of the connections on the first day of the calendar month, and the connections on the last day of the calendar month, divided by two;
average unplanned downtime	means unplanned downtime divided by the average number of connections ;
average unplanned downtime excluding force majeure events	means the unplanned downtime (excluding unplanned downtime attributable to force majeure events) divided by the average number of connections ;
bitstream PON service	means single or multi-class ID FFLAS provided by a PON , including, anchor services, bitstream services, bitstream 2, 3, and 3A, bitstream accelerate services, 10-gigabits-per-second PON services, network NG PON services, and multicast services);
bps	means bits per second, and is a measure of the speed of network data transmission;
business service	means an ID FFLAS intended by the ID-regulated provider as being a business service;
complex new connection	means a connection- <ul style="list-style-type: none"> (a) that is the first connection to an address on a ROW at which a communal fibre network is not fully installed; (b) that is the first connection to an address within an MDU at which horizontal reticulation is not fully installed; (c) that either- <ul style="list-style-type: none"> (i) meets any one or more of the following requirements: <ul style="list-style-type: none"> (A) the connection requires consent to proceed; (B) the connection requires a quote to proceed; (C) the connection is to an NBAP; (D) the connection requires diversity;

	<p>(E) the connection is to an address with an aerial lead-in and the third-party pole needs replacement;</p> <p>(F) the connection is part of a bulk request to provision FFLAS; and</p> <p>(G) the connection is for a P2P FFLAS connection; or</p> <p>(ii) is not a simple new connection;</p>
communal fibre network	has the meaning given in the IM determination ;
EAS	means an Ethernet Aggregation Switch;
ETH-DM	means ethernet delay measurement function, as defined in the ITU standards G.8013/Y.1731 (08/2015) ;
ETH-SLM	means ethernet synthetic loss measurement, as defined in the ITU standards G.8013/Y.1731 (08/2015) ;
expected restore date	means the date an ID-regulated provider notifies to an access seeker by the end of which the ID-regulated provider expects a fault to be remedied, or another date as agreed by the ID-regulated provider and the access seeker ;
fault	<p>means—</p> <p>(a) for the purposes of Schedules 19(ii): Faults, and 20(ii): Faults, has the meaning given in paragraph (a)(i) of the definition of ‘fault’ in the IM determination; and</p> <p>(b) for the purposes of Schedules 19(iii): Availability, and 20(iii): Availability,-</p> <p>(i) has the meaning given in paragraph (a)(i) of the definition of ‘fault’ in the IM determination; and</p> <p>(ii) has the meaning given in paragraph (a)(ii) of the definition of ‘fault’ in the IM determination, and for the purposes of that paragraph, means a port utilisation of equal to or greater than 95%;</p>
fault cause	means a fault caused at either layer 1 , layer 2 , an ONT , or by an end-user or an access seeker , or where no fault is found;
faults per 100 connections	means the number of faults divided by the average number of connections in the calendar month divided by 100;
force majeure event	<p>means an event or circumstance beyond the ID-regulated provider’s control which makes it impossible or illegal to provide ID FFLAS, including:</p> <p>(a) fire, floods, storms, earthquake, or other act of God;</p> <p>(b) any act of a public enemy, war, riot, or act of civil or military authority;</p>

	<p>(c) nuclear, chemical or biological contamination; and</p> <p>(d) any act of a third party (not being an employee, agent or subcontractor of that party) engaged in subversive or terrorist activity or sabotage;</p> <p>but does not include an event to the extent that the effect of that event could have been substantially prevented, avoided, overcome or mitigated by:</p> <p>(e) implementation of any contracted business continuity or disaster recovery service, or any contingency plans agreed between the ID-regulated provider and the Commission or which ID-regulated provider has represented it has in place;</p> <p>(f) exercising a reasonable standard of care; or</p> <p>(g) using information provided by the Commission or which is available in the public domain;</p>
frame delay	has the meaning set out in the IM determination ;
frame delay variation	has the meaning set out in the IM determination ;
frame loss ratio	means the percentage of frames that are lost between the ingress interface and the egress interface of the PON fibre network ;
high-priority traffic	means traffic tagged with a PCP = 5 that is expected to meet frame delay, frame delay variation, and frame loss ratio standards;
inOctets	means the number of octets received by a port ;
intact (remote activation)	means a context in which ID FFLAS is not currently being, but has been previously, provided to an address, and ID FFLAS to that address can be activated remotely;
intact (truck roll required)	means a context in which ID FFLAS is not currently being, but has been previously, provided to an address, and an installer is required to attend the address to activate ID FFLAS ;
ITU	means the International Telecommunications Union, being the United Nations specialized agency, which deals with issues concerning information and communication technologies;
layer 1 service	has the meaning set out in the IM determination ;
layer 2 service	has the meaning set out in the IM determination ;
low-priority traffic	means traffic tagged with a PCP = 0 that is only expected to meet standards for frame loss ratio ;

median provisioning time	means the median provisioning time from all of an ID-regulated provider's provisioning times over a calendar month;
multi-dwelling unit (MDU)	means a premises containing within its boundaries more than one residential occupancy or business occupancy (or both);
non-building access point (NBAP)	means a location (other than the premises of an end user , an ID-regulated provider , or an access seeker) which may not have a physical address, and at which an ID-regulated provider has provisioned FFLAS ;
number met agreed date	means the number of connections provisioned that were provisioned on or before the date agreed with an access seeker and/or end-user ;
number of provisioning appointments missed	means the number of scheduled provisioning appointments missed by an installer, or rescheduled by the installer or the ID-regulated provider ; but does not include scheduled provisioning appointments that an end-user reschedules or in respect of which the end-user is not present when the installer attends at the appointed time;
number of faults	means the number of faults that are attributable to each fault cause ;
number of provisioning appointments	means the total number of provisioning appointments for the calendar month;
number of traffic performance exceedances	means the number of times a traffic performance exceedance has occurred;
number surveyed	means the number of end-users surveyed for each survey question in Schedule 21 in a calendar month;
octet	means a unit of digital information consisting of eight bits;
outOctets	means the number of octets sent by a port ;
OLT probe	means an ITU standards G.8013/Y.1731-compliant probe connected to an OLT via a production splitter that measures layer 2 traffic between it and the POI probe and provides the Y.1731 reflector. The probe may be a virtual probe within a dedicated ONT or a physical device connected to a dedicated ONT ;
OLT chassis	means the physical chassis for an OLT ;
OLT reference probe	means a reference probe that is an OLT probe ;
OVC	means operator virtual connection;
percentage met agreed date	means the number of connections provisioned that were provisioned on or before the date agreed with the access seeker and/or end-user , divided by the total connections provisioned ;
percentage of regulated provider	means the number of faults remedied by the expected restore date , divided by the total number of faults ;

faults that met expected restore date	
percentage of regulated provider faults not restored within 2 calendar days	means the number of faults an ID-regulated provider fails to remedy within 48 hours of being notified of the faults by access seekers , divided by the total number of faults ;
percentage of notified planned outages	means the sum (expressed as a percentage) of the number of planned outages that an ID-regulated provider notifies to access seekers 6 or more calendar days before the planned outage occurs, divided by the total number of planned outages ;
percentage of notified unplanned outages	means the sum (expressed as a percentage) of the number of unplanned outages that an ID-regulated provider notifies to access seekers within 2 hours of the unplanned outage occurring, divided by the total number of unplanned outages ;
percentage of ports	means the percentage of ports utilised within each POI area up to (and including) or down to (and including) (as applicable) the specified threshold, divided by the total number of ports in that POI area ;
percentage of simple new connection orders that took \geq 50 calendar days	means the percentage of simple new connections that were provisioned in 50 calendar days or more;
percentage of complex new connection orders that took \geq 120 calendar days	means the percentage of complex new connections that were provisioned in 120 calendar days or more;
planned downtime (minutes)	has the meaning given in the IM determination , expressed in minutes;
planned outage	has the meaning given in the IM determination ;
POI probe	means an ITU standards G.8013/Y.1731-compliant probe located at a POI and connected to a handover switch that measures layer 2 traffic, and generates synthetic test traffic between it and an OLT probe ;
POI reference probe	means a reference probe that is a POI probe or an OLT probe ;
POI switch	means the Ethernet switch at the POI that hosts E-NNI ;
PON port	means a single OLT port on an OLT line card ;
port	means all physical, virtual and sub-interfaces for the exchange of traffic on a fibre network , excluding UNI , E-NNI and PON ports ;

port utilisation	has the meaning given in the IM determination , and is the amount calculated in accordance with the relevant methodology under Schedule 22;
production splitter	means a PON splitter carrying FFLAS traffic that is managed by normal capacity management rules;
provisioning time	means the time from when an ID-regulated provider receives a request for the provisioning of ID FFLAS to when the ID FFLAS is provisioned ;
reference network	means a network of OVCs between OLT probes and POI probes selected to provide a statistically significant sample of traffic paths for the purposes of ensuring the fibre network is correctly managed to deliver acceptable traffic performance;
reference probe	means an OLT probe or a POI probe used in a reference network ;
residential service	means an ID FFLAS categorised by the ID-regulated provider as being for a residential end-user ;
RFC 2863	means <i>The Interfaces Group MIB Internet Official Protocol Standard</i> , issued by the ETF Interfaces MIB Working Group in June 2000;
ROW	means a private road, right of way, driveway, laneway, service lane or alleyway, the entrance of which adjoins a public road, and which has between two to 10 premises located down it which are accessed by such private road, right of way, driveway, laneway, service lane or alleyway, but excludes a private road, right of way, driveway, laneway, service lane or alleyway forming part of a property;
simple new connection	means- (a) the first connection to an address for an SDU at which a communal fibre network is installed; (b) a subsequent connection to an address on a ROW at which a communal fibre network is installed; and (c) a subsequent connection to an address within an MDU at which a communal fibre network is installed; or (d) a connection to an address on a ROW , or within an MDU , that can be installed as if it were a connection to an address for an SDU ;
single-dwelling unit (SDU)	means a premises containing within its boundaries only one residential occupancy or business occupancy;
SLR	means synthetic loss reply;
synthetic test traffic	means test traffic injected into the fibre network solely for the purposes of testing fibre network performance;
synthetic test traffic samples	means a summary of synthetic test traffic results from a single five-minute interval on a single reference OVC

	consisting of a minimum of 3,000 frames transmitted at regular intervals of 100msec or less;
test ONT	means the ONT to which a test probe is connected or within which it is housed, and which connects to the OLT through a production splitter ;
test OVC	means an OVC that connects a POI probe with an OLT probe as part of the reference network ;
total connections provisioned	means the total number of connections provisioned ;
traffic performance exceedance	means, for bitstream PON services ,- (a) frame delay and frame delay variation measurements in which less than 99% of the frames in a five-minute synthetic test traffic sample meet the applicable target; and (b) frame loss ratio measurements in which a five-minute synthetic test traffic sample fails to meet the applicable frame loss ratio under Schedule 22, table 2, traffic thresholds;
transport services	means a layer 1 , or managed throughput, ID FFLAS to transport voice and data traffic between central offices , including central offices that are also POIs ;
transition average unplanned downtime	means, for the purpose of the Transitional Report on Quality under Schedule 19a and 20a (as applicable), the average unplanned downtime for a calendar month, calculated on a rolling basis by adding together the average unplanned downtime for last 12 calendar months and dividing that figure by 12;
UNI	has the meaning given in the IM determination ;
unplanned downtime	has the meaning given in the IM determination ;
unplanned downtime (minutes)	means unplanned downtime , as expressed in minutes;
unplanned downtime attributable to force majeure events	means unplanned downtime that is attributable to a force majeure event ; and
unplanned outage	has the meaning given in the IM determination .

Schedule 26: Pricing Report Definitions

Term	Definition
ARPU connection charge	means the total connection charges received for each ID FFLAS during a month divided by the difference between the number of connections (closing) and the number of connections (opening) during the same month;
ARPU monthly charge	means the total monthly charges received for each ID FFLAS during a month divided by the average number of connections during the same month;
average number of connections	means half of the sum of the number of connections (opening) and the number of connections (closing) ;
connection charge	means an ID-regulated provider's one-off charge for provisioning an ID FFLAS ;
incentive description	means a short description of the incentive for each regulated FFLAS provided with an incentive , including any conditions linked to the availability of the incentive ;
layer 1 FFLAS	means regulated FFLAS an ID-regulated provider provides that operates at layer 1 ;
layer 2 FFLAS	means regulated FFLAS an ID-regulated provider provides that operates at layer 2 ;
list connection charge	means the connection charge per connection or E-NNI/ co-location connection listed in a standard contract between an ID-regulated provider and an access seeker , before any incentive is applied;
list monthly charge	means the monthly charge per connection or E-NNI/ co-location connection listed in a standard contract between an ID-regulated provider and the access seeker , before any incentive is applied;
monthly charge	means an ID-regulated provider's recurring monthly charge for an ID FFLAS ;
monthly incentive	means the value of a recurring monthly incentive per connection or E-NNI/ co-location connection for each regulated FFLAS provided with an incentive ;
number of connections (closing)	means the number of connections and E-NNI/ co-location connections for each ID FFLAS that the ID-regulated provider has on the last day of each month;

number of connections (opening)	means the number of connections and E-NNI/ co-location connections for each ID FFLAS that the ID-regulated provider has on the first day of each month;
one-off incentive	means the value of a one-off incentive per connection or E-NNI/ co-location connection for each regulated FFLAS provided with an incentive ;
other charge	means any charge other than the connection charge and monthly charge set by an ID-regulated provider for an ID FFLAS (such as transaction charges);
other FFLAS	means regulated FFLAS an ID-regulated provider provides that is not layer 1 FFLAS or layer 2 FFLAS ;
reporting area	means each distinct geographical PQ FFLAS area or ID-only FFLAS area determined from applying regulations made under section 226 of the Act ;
total connection charges	means the sum of connection charges received for each ID FFLAS during a month- (a) in nominal terms, excluding GST ; and (b) subtracting incentives taken up by customers, adjusted in accordance with GAAP ;
total monthly charges	means the sum of monthly charges received for each ID FFLAS during a month- (a) in nominal terms, excluding GST ; and (b) subtracting incentives taken up by customers, adjusted in accordance with GAAP ;
total monthly incentive	means the total value of a recurring monthly incentive over a month for each regulated FFLAS provided with an incentive ;
total one-off incentive	means the total value of a one-off incentive over a month for each regulated FFLAS provided with an incentive ;
total other charges	means the sum of other charges received for each ID FFLAS during a month- (a) in nominal terms, excluding GST ; and (b) subtracting incentives taken up by customers, adjusted in accordance with GAAP ;
total receiving monthly incentive	means the number of connections and E-NNI/ co-location connections that received a monthly incentive for each regulated FFLAS provided with an incentive in a month;
total receiving one-off incentive	means the number of connections and E-NNI/ co-location connections that received a one-off

	incentive for each regulated FFLAS provided with an incentive in a month; and
total revenues	means the sum of total connection charges , total monthly charges and total other charges .