



**EDB Information Disclosure Requirements  
Information Templates  
for  
Schedules 1–10**

Company Name	Waipa Networks Limited
Disclosure Date	26 August 2022
Disclosure Year (year ended)	31 March 2022

Templates for Schedules 1–10 excluding 5f–5g  
Template Version 4.1. Prepared 21 December 2017

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## Disclosure Template Instructions

These templates have been prepared for use by EDBs when making disclosures under clauses 2.3.1, 2.4.21, 2.4.22, 2.5.1, and 2.5.2 of the Electricity Distribution Information Disclosure Determination 2012.

### **Company Name and Dates**

To prepare the templates for disclosure, the supplier's company name should be entered in cell C8, the date of the last day of the current (disclosure) year should be entered in cell C12, and the date on which the information is disclosed should be entered in cell C10 of the CoverSheet worksheet.

The cell C12 entry (current year) is used to calculate disclosure years in the column headings that show above some of the tables and in labels adjacent to some entry cells. It is also used to calculate the 'For year ended' date in the template title blocks (the title blocks are the light green shaded areas at the top of each template).

The cell C8 entry (company name) is used in the template title blocks.

Dates should be entered in day/month/year order (Example -"1 April 2013").

### **Data Entry Cells and Calculated Cells**

Data entered into this workbook may be entered only into the data entry cells. Data entry cells are the bordered, unshaded areas (white cells) in each template. Under no circumstances should data be entered into the workbook outside a data entry cell.

In some cases, where the information for disclosure is able to be ascertained from disclosures elsewhere in the workbook, such information is disclosed in a calculated cell.

### **Validation Settings on Data Entry Cells**

To maintain a consistency of format and to help guard against errors in data entry, some data entry cells test keyboard entries for validity and accept only a limited range of values. For example, entries may be limited to a list of category names, to values between 0% and 100%, or either a numeric entry or the text entry "N/A". Where this occurs, a validation message will appear when data is being entered. These checks are applied to keyboard entries only and not, for example, to entries made using Excel's copy and paste facility.

### **Conditional Formatting Settings on Data Entry Cells**

Schedule 2 cells G79 and I79:L79 will change colour if the total cashflows do not equal the corresponding values in table 2(ii).

Schedule 4 cells P99:P105 and P107 will change colour if the RAB values do not equal the corresponding values in table 4(ii).

Schedule 9b columns AA to AE (2013 to 2017) contain conditional formatting. The data entry cells for future years are hidden (are changed from white to yellow).

Schedule 9b cells AG10 to AG60 will change colour if the total assets at year end for each asset class does not equal the corresponding values in column I in Schedule 9a.

Schedule 9c cell G30 will change colour if G30 (overhead circuit length by terrain) does not equal G18 (overhead circuit length by operating voltage).

### **Inserting Additional Rows and Columns**

The templates for schedules 4, 5b, 5c, 5d, 5e, 6a, 8, 9d, and 9e may require additional rows to be inserted in tables marked 'include additional rows if needed' or similar. Column A schedule references should not be entered in additional rows, and should be deleted from additional rows that are created by copying and pasting rows that have schedule references.

Additional rows in schedules 5c, 6a, and 9e must not be inserted directly above the first row or below the last row of a table. This is to ensure that entries made in the new row are included in the totals.

Schedules 5d and 5e may require new cost or asset category rows to be inserted in allocation change tables 5d(iii) and 5e(ii). Accordingly, cell protection has been removed from rows 77 and 78 of the respective templates to allow blocks of rows to be copied. The four steps to add new cost category rows to table 5d(iii) are: Select Excel rows 69:77, copy, select Excel row 78, insert copied cells. Similarly, for table 5e(ii): Select Excel rows 70:78, copy, select Excel row 79, then insert copied cells.

The template for schedule 8 may require additional columns to be inserted between column P and U. To avoid interfering with the title block entries, these should be inserted to the left of column S. If inserting additional columns, the formulas for standard consumers total, non-standard consumers totals and total for all consumers will need to be copied into the cells of the added columns. The formulas can be found in the equivalent cells of the existing columns.

***Disclosures by Sub-Network***

If the supplier has sub-networks, schedules 8, 9a, 9b, 9c, 9e, and 10 must be completed for the network and for each sub-network. A copy of the schedule worksheet(s) must be made for each sub-network and named accordingly.

***Schedule References***

The references labelled 'sch ref' in the leftmost column of each template are consistent with the row references in the Electricity Distribution ID Determination 2012 (as issued on 21 December 2017). They provide a common reference between the rows in the determination and the template.

***Description of Calculation References***

Calculation cell formulas contain links to other cells within the same template or elsewhere in the workbook. Key cell references are described in a column to the right of each template. These descriptions are provided to assist data entry. Cell references refer to the row of the template and not the schedule reference.

***Worksheet Completion Sequence***

Calculation cells may show an incorrect value until precedent cell entries have been completed. Data entry may be assisted by completing the schedules in the following order:

1. Coversheet
2. Schedules 5a–5e
3. Schedules 6a–6b
4. Schedule 8
5. Schedule 3
6. Schedule 4
7. Schedule 2
8. Schedule 7
9. Schedules 9a–9e
10. Schedule 10

We express an opinion on this schedule

Company Name

Waipa Networks Limited

For Year Ended

31 March 2022

**SCHEDULE 1: ANALYTICAL RATIOS**

This schedule calculates expenditure, revenue and service ratios from the information disclosed. The disclosed ratios may vary for reasons that are company specific and, as a result, must be interpreted with care. The Commerce Commission will publish a summary and analysis of information disclosed in accordance with the ID determination. This will include information disclosed in accordance with this and other schedules, and information disclosed under the other requirements of the determination.

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

1(i): Expenditure metrics		Expenditure per GWh energy delivered to ICPs (\$/GWh)	Expenditure per average no. of ICPs (\$/ICP)	Expenditure per MW maximum coincident system demand (\$/MW)	Expenditure per km circuit length (\$/km)	Expenditure per MVA of capacity from EDB-owned distribution transformers (\$/MVA)
7						
8						
9	Operational expenditure	26,197	392	127,864	4,797	38,624
10	Network	8,981	134	43,835	1,644	13,241
11	Non-network	17,216	258	84,029	3,152	25,382
12						
13	Expenditure on assets	45,357	679	221,382	8,305	66,872
14	Network	22,906	343	111,801	4,194	33,772
15	Non-network	22,451	336	109,581	4,111	33,101
16						
17	1(ii): Revenue metrics					
18						
19	Total consumer line charge revenue	71,452	1,070			
20	Standard consumer line charge revenue	80,288	996			
21	Non-standard consumer line charge revenue	28,725	688,545			
22						
23	1(iii): Service intensity measures					
24						
25	Demand density	38				Maximum coincident system demand per km of circuit length (for supply) (kW/km)
26	Volume density	183				Total energy delivered to ICPs per km of circuit length (for supply) (MWh/km)
27	Connection point density	12				Average number of ICPs per km of circuit length (for supply) (ICPs/km)
28	Energy intensity	14,971				Total energy delivered to ICPs per average number of ICPs (kWh/ICP)
29						
30	1(iv): Composition of regulatory income					
31						
32						
33	Operational expenditure			10,994	36.77%	
34	Pass-through and recoverable costs excluding financial incentives and wash-ups			8,520	28.50%	
35	Total depreciation			4,581	15.32%	
36	Total revaluations			8,797	29.42%	
37	Regulatory tax allowance			2,935	9.82%	
38	Regulatory profit/(loss) including financial incentives and wash-ups			11,666	39.02%	
39	Total regulatory income			29,899		
40	1(v): Reliability					
41						
42	Interruption rate			14.01		Interruptions per 100 circuit km

We express an opinion on this schedule

Company Name	<b>Waipa Networks Limited</b>
For Year Ended	<b>31 March 2022</b>

**SCHEDULE 2: REPORT ON RETURN ON INVESTMENT**

This schedule requires information on the Return on Investment (ROI) for the EDB relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC. EDBs must calculate their ROI based on a monthly basis if required by clause 2.3.3 of the ID Determination or if they elect to. If an EDB makes this election, information supporting this calculation must be provided in 2(iii).

EDBs must provide explanatory comment on their ROI in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

	CY-2 31 Mar 20 %	CY-1 31 Mar 21 %	Current Year CY 31 Mar 22 %
<b>2(i): Return on Investment</b>			
<b>ROI – comparable to a post tax WACC</b>			
Reflecting all revenue earned	5.27%	3.14%	8.92%
Excluding revenue earned from financial incentives	5.27%	3.14%	8.92%
Excluding revenue earned from financial incentives and wash-ups	5.27%	3.14%	8.92%
<b>Mid-point estimate of post tax WACC</b>			
25th percentile estimate	4.27%	3.72%	3.52%
75th percentile estimate	3.59%	3.04%	2.84%
	4.95%	4.40%	4.20%
<b>ROI – comparable to a vanilla WACC</b>			
Reflecting all revenue earned	5.69%	3.47%	9.22%
Excluding revenue earned from financial incentives	5.69%	3.47%	9.22%
Excluding revenue earned from financial incentives and wash-ups	5.69%	3.47%	9.22%
<b>WACC rate used to set regulatory price path</b>			
<b>Mid-point estimate of vanilla WACC</b>			
25th percentile estimate	4.69%	4.05%	3.82%
75th percentile estimate	4.01%	3.37%	3.14%
	5.37%	4.73%	4.50%
<b>2(ii): Information Supporting the ROI</b>			
			(\$000)
Total opening RAB value	126,979		
plus Opening deferred tax	(6,195)		
<b>Opening RIV</b>		120,784	
<b>Line charge revenue</b>		29,986	
Expenses cash outflow	19,514		
add Assets commissioned	14,301		
less Asset disposals	87		
add Tax payments	2,223		
less Other regulated income	(87)		
<b>Mid-year net cash outflows</b>		36,038	
<b>Term credit spread differential allowance</b>		-	
Total closing RAB value	145,410		
less Adjustment resulting from asset allocation	0		
less Lost and found assets adjustment	-		
plus Closing deferred tax	(6,907)		
<b>Closing RIV</b>		138,502	
<b>ROI – comparable to a vanilla WACC</b>			9.22%
Leverage (%)			42%
Cost of debt assumption (%)			2.54%
Corporate tax rate (%)			28%
<b>ROI – comparable to a post tax WACC</b>			8.92%

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 2: REPORT ON RETURN ON INVESTMENT**

This schedule requires information on the Return on Investment (ROI) for the EDB relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC. EDBs must calculate their ROI based on a monthly basis if required by clause 2.3.3 of the ID Determination or if they elect to. If an EDB makes this election, information supporting this calculation must be provided in 2(iii).

EDBs must provide explanatory comment on their ROI in Schedule 14 (Mandatory Explanatory Notes).

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sch ref

**2(iii): Information Supporting the Monthly ROI**

61								
62								
63	Opening RIV							N/A
64								
65								
66		Line charge revenue	Expenses cash outflow	Assets commissioned	Asset disposals	Other regulated income	Monthly net cash outflows	
67	April							-
68	May							-
69	June							-
70	July							-
71	August							-
72	September							-
73	October							-
74	November							-
75	December							-
76	January							-
77	February							-
78	March							-
79	Total	-	-	-	-	-		-
80								
81	Tax payments							N/A
82								
83	Term credit spread differential allowance							N/A
84								
85	Closing RIV							N/A
86								
87								
88	Monthly ROI – comparable to a vanilla WACC							N/A
89								
90	Monthly ROI – comparable to a post tax WACC							N/A
91								

**2(iv): Year-End ROI Rates for Comparison Purposes**

92			
93			
94	Year-end ROI – comparable to a vanilla WACC		9.12%
95			
96	Year-end ROI – comparable to a post tax WACC		8.82%
97			

\* these year-end ROI values are comparable to the ROI reported in pre 2012 disclosures by EDBs and do not represent the Commission's current view on ROI.

**2(v): Financial Incentives and Wash-Ups**

101			
102	Net recoverable costs allowed under incremental rolling incentive scheme		-
103	Purchased assets – avoided transmission charge		
104	Energy efficiency and demand incentive allowance		
105	Quality incentive adjustment		
106	Other financial incentives		
107	Financial incentives		-
108			
109	Impact of financial incentives on ROI		-
110			
111	Input methodology claw-back		
112	CPP application recoverable costs		
113	Catastrophic event allowance		
114	Capex wash-up adjustment		
115	Transmission asset wash-up adjustment		
116	2013–15 NPV wash-up allowance		
117	Reconsideration event allowance		
118	Other wash-ups		

We express an opinion on this schedule

Company Name

Waipa Networks Limited

For Year Ended

31 March 2022

**SCHEDULE 2: REPORT ON RETURN ON INVESTMENT**

This schedule requires information on the Return on Investment (ROI) for the EDB relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC. EDBs must calculate their ROI based on a monthly basis if required by clause 2.3.3 of the ID Determination or if they elect to. If an EDB makes this election, information supporting this calculation must be provided in 2(iii).

EDBs must provide explanatory comment on their ROI in Schedule 14 (Mandatory Explanatory Notes).

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*sch ref*

119	Wash-up costs	-
120		
121	Impact of wash-up costs on ROI	-



We express an opinion on this schedule

Company Name **Waipa Networks Limited**For Year Ended **31 March 2022****SCHEDULE 3: REPORT ON REGULATORY PROFIT**

This schedule requires information on the calculation of regulatory profit for the EDB for the disclosure year. All EDBs must complete all sections and provide explanatory comment on their regulatory profit in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

<b>3(i): Regulatory Profit</b>		(\$000)
7	<b>Income</b>	
8	Line charge revenue	29,986
9	plus Gains / (losses) on asset disposals	(87)
10	plus Other regulated income (other than gains / (losses) on asset disposals)	-
11		
12	<b>Total regulatory income</b>	29,899
13	<b>Expenses</b>	
14	less Operational expenditure	10,994
15	less Pass-through and recoverable costs excluding financial incentives and wash-ups	8,520
16		
17	<b>Operating surplus / (deficit)</b>	10,385
18	less Total depreciation	4,581
19	plus Total revaluations	8,797
20		
21	<b>Regulatory profit / (loss) before tax</b>	14,601
22	less Term credit spread differential allowance	-
23	less Regulatory tax allowance	2,935
24		
25	<b>Regulatory profit/(loss) including financial incentives and wash-ups</b>	11,666
26		
27		
28		
29		
30		
31		
32		
33	<b>3(ii): Pass-through and Recoverable Costs excluding Financial Incentives and Wash-Ups</b>	(\$000)
34	<b>Pass through costs</b>	
35	Rates	106
36	Commerce Act levies	27
37	Industry levies	83
38	CPP specified pass through costs	
39	<b>Recoverable costs excluding financial incentives and wash-ups</b>	
40	Electricity lines service charge payable to Transpower	7,815
41	Transpower new investment contract charges	489
42	System operator services	
43	Distributed generation allowance	
44	Extended reserves allowance	
45	Other recoverable costs excluding financial incentives and wash-ups	
46	<b>Pass-through and recoverable costs excluding financial incentives and wash-ups</b>	8,520
47		

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 3: REPORT ON REGULATORY PROFIT**

This schedule requires information on the calculation of regulatory profit for the EDB for the disclosure year. All EDBs must complete all sections and provide explanatory comment on their regulatory profit in Schedule 14 (Mandatory Explanatory Notes).  
 This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

		(\$000)	
		CY-1	CY
		31 Mar 21	31 Mar 22
48	<b>3(iii): Incremental Rolling Incentive Scheme</b>		
49			
50			
51	Allowed controllable opex		
52	Actual controllable opex		
53			
54	Incremental change in year		
55			
			Previous years' incremental change adjusted for inflation
56		Previous years' incremental change	
57	CY-5 31 Mar 17		
58	CY-4 31 Mar 18		
59	CY-3 31 Mar 19		
60	CY-2 31 Mar 20		
61	CY-1 31 Mar 21		
62	<b>Net incremental rolling incentive scheme</b>		-
63			
64	<b>Net recoverable costs allowed under incremental rolling incentive scheme</b>		-
65	<b>3(iv): Merger and Acquisition Expenditure</b>		
70			(\$000)
66	Merger and acquisition expenditure		
67			
68	<i>Provide commentary on the benefits of merger and acquisition expenditure to the electricity distribution business, including required disclosures in accordance with section 2.7, in Schedule 14 (Mandatory Explanatory Notes)</i>		
69	<b>3(v): Other Disclosures</b>		
70			(\$000)
71	Self-insurance allowance		

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 4: REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)**

This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 2. EDBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

4(i): Regulatory Asset Base Value (Rolled Forward)		for year ended				
		RAB 31 Mar 18 (\$000)	RAB 31 Mar 19 (\$000)	RAB 31 Mar 20 (\$000)	RAB 31 Mar 21 (\$000)	RAB 31 Mar 22 (\$000)
	Total opening RAB value	112,541	113,558	114,175	123,476	126,979
less	Total depreciation	3,907	4,017	4,135	4,587	4,581
plus	Total revaluations	1,236	1,680	2,888	1,870	8,797
plus	Assets commissioned	3,865	3,238	10,620	5,880	14,301
less	Asset disposals	177	284	143	131	87
plus	Lost and found assets adjustment	-	-	-	471	-
plus	Adjustment resulting from asset allocation	-	-	71	1	0
	<b>Total closing RAB value</b>	<b>113,558</b>	<b>114,175</b>	<b>123,476</b>	<b>126,979</b>	<b>145,410</b>

4(ii): Unallocated Regulatory Asset Base		Unallocated RAB *		RAB	
		(\$000)	(\$000)	(\$000)	(\$000)
	Total opening RAB value		130,268		126,979
less	Total depreciation		4,739		4,581
plus	Total revaluations		9,025		8,797
plus	Assets commissioned (other than below)	8,360		8,202	
	Assets acquired from a regulated supplier	-		-	
	Assets acquired from a related party	6,099		6,099	
	<b>Assets commissioned</b>		<b>14,459</b>		<b>14,301</b>
less	Asset disposals (other than below)	620		87	
	Asset disposals to a regulated supplier	-		-	
	Asset disposals to a related party	-		-	
	<b>Asset disposals</b>		<b>620</b>		<b>87</b>
plus	Lost and found assets adjustment		-		-
plus	Adjustment resulting from asset allocation				0
	<b>Total closing RAB value</b>		<b>148,393</b>		<b>145,410</b>

\* The 'unallocated RAB' is the total value of those assets used wholly or partially to provide electricity distribution services without any allowance being made for the allocation of costs to services provided by the supplier that are not electricity distribution services. The RAB value represents the value of these assets after applying this cost allocation. Neither value includes works under construction.

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 4: REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)**

This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 2. EDBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

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**4(ii): Calculation of Revaluation Rate and Revaluation of Assets**

CPI <sub>t</sub>	1,142
CPI <sub>t-4</sub>	1,068
Revaluation rate (%)	6.93%

	Unallocated RAB *		RAB	
	(\$000)	(\$000)	(\$000)	(\$000)
Total opening RAB value	130,268		126,979	
less Opening value of fully depreciated, disposed and lost assets	22		22	
Total opening RAB value subject to revaluation	130,246		126,957	
<b>Total revaluations</b>		9,025		8,797

**4(iv): Roll Forward of Works Under Construction**

	Unallocated works under construction		Allocated works under construction	
Works under construction—preceding disclosure year		2,220		2,220
plus Capital expenditure	14,397		15,808	
less Assets commissioned	14,459		14,301	
plus Adjustment resulting from asset allocation				
<b>Works under construction - current disclosure year</b>		2,158		3,727
Highest rate of capitalised finance applied				—

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
For Year Ended **31 March 2022**

**SCHEDULE 4: REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)**

This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 2. EDBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

76 **4(v): Regulatory Depreciation**

	Unallocated RAB * (\$000)	RAB (\$000)
77		
78		
79	4,240	4,240
80	499	341
81		
82		
83		
84	<b>Total depreciation</b>	
		4,739
		4,581

85 **4(vi): Disclosure of Changes to Depreciation Profiles**

(\$000 unless otherwise specified)

86	Asset or assets with changes to depreciation*	Reason for non-standard depreciation (text entry)	Depreciation charge for the period (RAB)	Closing RAB value under 'non-standard' depreciation	Closing RAB value under 'standard' depreciation
87					
88					
89					
90					
91					
92					
93					
94					
95					

\* include additional rows if needed

96 **4(vii): Disclosure by Asset Category**

(\$000 unless otherwise specified)

98		Subtransmission lines	Subtransmission cables	Zone substations	Distribution and LV lines	Distribution and LV cables	Distribution substations and transformers	Distribution switchgear	Other network assets	Non-network assets	Total
99	<b>Total opening RAB value</b>	18,833	-	-	28,076	23,646	30,186	17,750	5,450	3,038	126,979
100	less Total depreciation	270	-	-	1,212	746	1,019	658	336	341	4,581
101	plus Total revaluations	1,305	-	-	1,947	1,636	2,092	1,229	378	211	8,797
102	plus Assets commissioned	135	-	-	1,627	552	1,484	1,439	787	8,277	14,301
103	less Asset disposals	-	-	-	-	-	68	-	-	19	87
104	plus Lost and found assets adjustment	-	-	-	-	-	-	-	-	-	-
105	plus Adjustment resulting from asset allocation	-	-	-	-	-	-	-	-	-	-
106	plus Asset category transfers	-	-	-	-	-	-	-	-	-	-
107	<b>Total closing RAB value</b>	20,003	-	-	30,438	25,088	32,675	19,761	6,279	11,166	145,410

109	Asset Life										
110	Weighted average remaining asset life	49.1	-	-	25.7	26.8	26.3	21.3	20.6	15.8	(years)
111	Weighted average expected total asset life	55.0	-	-	59.9	45.1	44.1	37.7	40.7	48.2	(years)

We express an opinion on this schedule

Company Name

Waipa Networks Limited

For Year Ended

31 March 2022

**SCHEDULE 5a: REPORT ON REGULATORY TAX ALLOWANCE**

This schedule requires information on the calculation of the regulatory tax allowance. This information is used to calculate regulatory profit/loss in Schedule 3 (regulatory profit). EDBs must provide explanatory commentary on the information disclosed in this schedule, in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section

sch ref

		(\$000)	
7	<b>5a(i): Regulatory Tax Allowance</b>		
8	<b>Regulatory profit / (loss) before tax</b>		14,601
9			
10	<i>plus</i> Income not included in regulatory profit / (loss) before tax but taxable	3,300	*
11	Expenditure or loss in regulatory profit / (loss) before tax but not deductible		*
12	Amortisation of initial differences in asset values	1,601	
13	Amortisation of revaluations	1,349	
14			6,249
15			
16	<i>less</i> Total revaluations	8,797	
17	Income included in regulatory profit / (loss) before tax but not taxable		*
18	Discretionary discounts and customer rebates	299	
19	Expenditure or loss deductible but not in regulatory profit / (loss) before tax		*
20	Notional deductible interest	1,272	
21			10,368
22			
23	<b>Regulatory taxable income</b>		10,482
24			
25	<i>less</i> Utilised tax losses		
26	Regulatory net taxable income		10,482
27			
28	Corporate tax rate (%)	28%	
29	<b>Regulatory tax allowance</b>		2,935
30			
31	* Workings to be provided in Schedule 14		
32	<b>5a(ii): Disclosure of Permanent Differences</b>		
33	In Schedule 14, Box 5, provide descriptions and workings of items recorded in the asterisked categories in Schedule 5a(i).		
34	<b>5a(iii): Amortisation of Initial Difference in Asset Values</b>		(\$000)
35			
36	Opening unamortised initial differences in asset values	38,417	
37	<i>less</i> Amortisation of initial differences in asset values	1,601	
38	<i>plus</i> Adjustment for unamortised initial differences in assets acquired		
39	<i>less</i> Adjustment for unamortised initial differences in assets disposed		
40	Closing unamortised initial differences in asset values		36,816
41			
42	Opening weighted average remaining useful life of relevant assets (years)		24
43			

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 5a: REPORT ON REGULATORY TAX ALLOWANCE**

This schedule requires information on the calculation of the regulatory tax allowance. This information is used to calculate regulatory profit/loss in Schedule 3 (regulatory profit). EDBs must provide explanatory commentary on the information disclosed in this schedule, in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 70

sch ref

44	<b>5a(iv): Amortisation of Revaluations</b>		(\$000)
45			
46	Opening sum of RAB values without revaluations	98,696	
47			
48	Adjusted depreciation	3,231	
49	Total depreciation	4,581	
50	Amortisation of revaluations		1,349
51			
52	<b>5a(v): Reconciliation of Tax Losses</b>		(\$000)
53			
54	Opening tax losses		
55	plus Current period tax losses		
56	less Utilised tax losses		
57	<b>Closing tax losses</b>		-
58	<b>5a(vi): Calculation of Deferred Tax Balance</b>		(\$000)
59			
60	Opening deferred tax	(6,195)	
61			
62	plus Tax effect of adjusted depreciation	905	
63			
64	less Tax effect of tax depreciation	1,200	
65			
66	plus Tax effect of other temporary differences*	34	
67			
68	less Tax effect of amortisation of initial differences in asset values	448	
69			
70	plus Deferred tax balance relating to assets acquired in the disclosure year		
71			
72	less Deferred tax balance relating to assets disposed in the disclosure year	3	
73			
74	plus Deferred tax cost allocation adjustment	(0)	
75			
76	<b>Closing deferred tax</b>		(6,907)
77			
78	<b>5a(vii): Disclosure of Temporary Differences</b>		
79	<i>In Schedule 14, Box 6, provide descriptions and workings of items recorded in the asterisked category in Schedule 5a(vi) (Tax effect of other temporary differences).</i>		
80			
81	<b>5a(viii): Regulatory Tax Asset Base Roll-Forward</b>		
82			(\$000)
83	Opening sum of regulatory tax asset values	50,201	
84	less Tax depreciation	4,287	
85	plus Regulatory tax asset value of assets commissioned	14,889	
86	less Regulatory tax asset value of asset disposals	98	
87	plus Lost and found assets adjustment	-	
88	plus Adjustment resulting from asset allocation	-	
89	plus Other adjustments to the RAB tax value	-	
90	<b>Closing sum of regulatory tax asset values</b>		60,705

We express an opinion on this schedule

Company Name

**Waipa Networks Limited**

For Year Ended

**31 March 2022**

**SCHEDULE 5b: REPORT ON RELATED PARTY TRANSACTIONS**

This schedule provides information on the valuation of related party transactions, in accordance with clause 2.3.6 of the ID determination.

This information is part of audited disclosure information (as defined in clause 1.4 of the ID determination), and so is subject to the assurance report required by clause 2.8.

sch ref

	(\$000)	(\$000)
<b>5b(i): Summary—Related Party Transactions</b>		
<b>Total regulatory income</b>		-
<b>Market value of asset disposals</b>		-
Service interruptions and emergencies	1,885	
Vegetation management	768	
Routine and corrective maintenance and inspection	605	
Asset replacement and renewal (opex)	470	
<b>Network opex</b>		3,728
Business support	-	
System operations and network support	441	
<b>Operational expenditure</b>		4,169
Consumer connection	2,389	
System growth	1,544	
Asset replacement and renewal (capex)	2,161	
Asset relocations	277	
Quality of supply	43	
Legislative and regulatory	8	
Other reliability, safety and environment	855	
<b>Expenditure on non-network assets</b>		-
<b>Expenditure on assets</b>		7,277
Cost of financing		
Value of capital contributions		
Value of vested assets		
<b>Capital Expenditure</b>		7,277
<b>Total expenditure</b>		11,446
<b>Other related party transactions</b>		

**5b(iii): Total Opex and Capex Related Party Transactions**

Name of related party	Nature of opex or capex service provided	Total value of transactions (\$000)
Waikato Tree Services	Vegetation management	768
Waipa Networks - Contracting	Service interruptions and emergencies	1,885
Waipa Networks - Contracting	Routine and corrective maintenance and inspection	605
Waipa Networks - Contracting	Asset replacement and renewal (opex)	470
Waipa Networks - Contracting	System operations and network support	441
Waipa Networks - Contracting	Consumer connection	2,389
Waipa Networks - Contracting	System growth	1,544
Waipa Networks - Contracting	Asset replacement and renewal (capex)	2,161
Waipa Networks - Contracting	Asset relocations	277
Waipa Networks - Contracting	Quality of supply	43
Waipa Networks - Contracting	Legislative and regulatory	8
Waipa Networks - Contracting	Other reliability, safety and environment	855
<b>Total value of related party transactions</b>		<b>11,446</b>

\* include additional rows if needed



We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 5c: REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE**

This schedule is only to be completed if, as at the date of the most recently published financial statements, the weighted average original tenor of the debt portfolio (both qualifying debt and non-qualifying debt) is greater than five years. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

**5c(i): Qualifying Debt (may be Commission only)**

Issuing party	Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)	Term Credit Spread Difference	Debt issue cost readjustment
						-	-	-

\* include additional rows if needed

**5c(ii): Attribution of Term Credit Spread Differential**

<b>Gross term credit spread differential</b>		-
Total book value of interest bearing debt		
Leverage	42%	
Average opening and closing RAB values		
<b>Attribution Rate (%)</b>		-
<b>Term credit spread differential allowance</b>		-

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 5d: REPORT ON COST ALLOCATIONS**

This schedule provides information on the allocation of operational costs. EDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any reclassifications. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

		Value allocated (\$000s)				
		Arm's length deduction	Electricity distribution services	Non-electricity distribution services	Total	OVABAA allocation increase (\$000s)
7	<b>5d(i): Operating Cost Allocations</b>					
8						
9						
10	<b>Service interruptions and emergencies</b>					
11	Directly attributable		1,885			
12	Not directly attributable				-	
13	<b>Total attributable to regulated service</b>		1,885			
14	<b>Vegetation management</b>					
15	Directly attributable		768			
16	Not directly attributable				-	
17	<b>Total attributable to regulated service</b>		768			
18	<b>Routine and corrective maintenance and inspection</b>					
19	Directly attributable		646			
20	Not directly attributable				-	
21	<b>Total attributable to regulated service</b>		646			
22	<b>Asset replacement and renewal</b>					
23	Directly attributable		470			
24	Not directly attributable				-	
25	<b>Total attributable to regulated service</b>		470			
26	<b>System operations and network support</b>					
27	Directly attributable		3,171			
28	Not directly attributable		126	358	484	
29	<b>Total attributable to regulated service</b>		3,297			
30	<b>Business support</b>					
31	Directly attributable		485			
32	Not directly attributable		3,443	554	3,997	
33	<b>Total attributable to regulated service</b>		3,928			
34						
35	<b>Operating costs directly attributable</b>		7,425			
36	<b>Operating costs not directly attributable</b>	-	3,569	912	4,481	-
37	<b>Operational expenditure</b>		10,994			
38						

We express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 5d: REPORT ON COST ALLOCATIONS**

This schedule provides information on the allocation of operational costs. EDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any reclassifications. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

39 **5d(ii): Other Cost Allocations**

40 <b>Pass through and recoverable costs</b>		(5000)
41 <b>Pass through costs</b>		
42	Directly attributable	216
43	Not directly attributable	
44	<b>Total attributable to regulated service</b>	216
45 <b>Recoverable costs</b>		
46	Directly attributable	8,304
47	Not directly attributable	
48	<b>Total attributable to regulated service</b>	8,304

50 **5d(iii): Changes in Cost Allocations\* †**

51		(5000)	
52 <b>Change in cost allocation 1</b>		CY-1	Current Year (CY)
53	Cost category		
54	Original allocator or line items		
55	New allocator or line items		
56			
57	Rationale for change		
58			

59		(5000)	
60 <b>Change in cost allocation 2</b>		CY-1	Current Year (CY)
61	Cost category		
62	Original allocator or line items		
63	New allocator or line items		
64			
65			
66	Rationale for change		
67			

69		(5000)	
70 <b>Change in cost allocation 3</b>		CY-1	Current Year (CY)
71	Cost category		
72	Original allocator or line items		
73	New allocator or line items		
74			
75	Rationale for change		
76			

78 \* a change in cost allocation must be completed for each cost allocator change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.  
 79 † include additional rows if needed

We express an opinion on this schedule

Company Name	Waipa Networks Limited
For Year Ended	31 March 2022

**SCHEDULE 5e: REPORT ON ASSET ALLOCATIONS**

This schedule requires information on the allocation of asset values. This information supports the calculation of the RAB value in Schedule 4. EDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any changes in asset allocations. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

5e(i): Regulated Service Asset Values		Value allocated (\$000s)
		Electricity distribution services
7	<b>Subtransmission lines</b>	
8	Directly attributable	20,003
9	Not directly attributable	
10	<b>Total attributable to regulated service</b>	20,003
11	<b>Subtransmission cables</b>	
12	Directly attributable	
13	Not directly attributable	
14	<b>Total attributable to regulated service</b>	-
15	<b>Zone substations</b>	
16	Directly attributable	
17	Not directly attributable	
18	<b>Total attributable to regulated service</b>	-
19	<b>Distribution and LV lines</b>	
20	Directly attributable	30,438
21	Not directly attributable	
22	<b>Total attributable to regulated service</b>	30,438
23	<b>Distribution and LV cables</b>	
24	Directly attributable	25,088
25	Not directly attributable	
26	<b>Total attributable to regulated service</b>	25,088
27	<b>Distribution substations and transformers</b>	
28	Directly attributable	32,675
29	Not directly attributable	
30	<b>Total attributable to regulated service</b>	32,675
31	<b>Distribution switchgear</b>	
32	Directly attributable	19,761
33	Not directly attributable	
34	<b>Total attributable to regulated service</b>	19,761
35	<b>Other network assets</b>	
36	Directly attributable	6,279
37	Not directly attributable	
38	<b>Total attributable to regulated service</b>	6,279
39	<b>Non-network assets</b>	
40	Directly attributable	10,135
41	Not directly attributable	1,030
42	<b>Total attributable to regulated service</b>	11,166
43	<b>Regulated service asset value directly attributable</b>	144,379
44	<b>Regulated service asset value not directly attributable</b>	1,030
45	<b>Total closing RAB value</b>	145,410

5e(ii): Changes in Asset Allocations* †		(\$000)		
			CY-1	Current Year (CY)
53	<b>Change in asset value allocation 1</b>			
54	Asset category		Original allocation	
55	Original allocator or line items		New allocation	
56	New allocator or line items		Difference	
57				
58	Rationale for change			
59				
60				
61	<b>Change in asset value allocation 2</b>			
62	Asset category		Original allocation	
63	Original allocator or line items		New allocation	
64	New allocator or line items		Difference	
65				
66	Rationale for change			
67				
68				
69	<b>Change in asset value allocation 3</b>			
70	Asset category		Original allocation	
71	Original allocator or line items		New allocation	
72	New allocator or line items		Difference	
73				
74	Rationale for change			
75				
76				

\* a change in asset allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component  
 † include additional rows if needed

We express an opinion on this schedule

Company Name  
For Year Ended

**Waipa Networks Limited**  
**31 March 2022**

**SCHEDULE 6a: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR**

This schedule requires a breakdown of capital expenditure on assets incurred in the disclosure year, including any assets in respect of which capital contributions are received, but excluding assets that are vested assets. Information on expenditure on assets must be provided on an accounting accruals basis and must exclude finance costs. EDBs must provide explanatory comment on their expenditure on assets in Schedule 14 (Explanatory Notes to Templates).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

7	<b>6a(i): Expenditure on Assets</b>		<b>(\$000)</b>	<b>(\$000)</b>
8	Consumer connection			4,061
9	System growth			1,826
10	Asset replacement and renewal			2,455
11	Asset relocations			153
12	Reliability, safety and environment:			
13	Quality of supply	49		
14	Legislative and regulatory	-		
15	Other reliability, safety and environment	1,069		
16	<b>Total reliability, safety and environment</b>			<b>1,117</b>
17	<b>Expenditure on network assets</b>			<b>9,613</b>
18	Expenditure on non-network assets			9,422
19				
20	<b>Expenditure on assets</b>			<b>19,035</b>
21	plus Cost of financing			-
22	less Value of capital contributions			3,226
23	plus Value of vested assets			-
24				
25	<b>Capital expenditure</b>			<b>15,808</b>
26	<b>6a(ii): Subcomponents of Expenditure on Assets (where known)</b>			<b>(\$000)</b>
27	Energy efficiency and demand side management, reduction of energy losses			-
28	Overhead to underground conversion			584
29	Research and development			-
30	<b>6a(iii): Consumer Connection</b>			
31	<i>Consumer types defined by EDB*</i>		<b>(\$000)</b>	<b>(\$000)</b>
32	Residential		3,688	
33	General		374	
34	11kV		-	
35			-	
36			-	
37	<i>* include additional rows if needed</i>			
38	<b>Consumer connection expenditure</b>			<b>4,061</b>
39				
40	less Capital contributions funding consumer connection expenditure		2,290	
41	<b>Consumer connection less capital contributions</b>			<b>1,771</b>
42	<b>6a(iv): System Growth and Asset Replacement and Renewal</b>			
43			<b>System Growth</b>	<b>Asset Replacement and Renewal</b>
44			<b>(\$000)</b>	<b>(\$000)</b>
45	Subtransmission		-	-
46	Zone substations		-	-
47	Distribution and LV lines		845	901
48	Distribution and LV cables		149	469
49	Distribution substations and transformers		254	674
50	Distribution switchgear		577	279
51	Other network assets		-	133
52	<b>System growth and asset replacement and renewal expenditure</b>		<b>1,826</b>	<b>2,455</b>
53	less Capital contributions funding system growth and asset replacement and renewal		363	419
54	<b>System growth and asset replacement and renewal less capital contributions</b>		<b>1,463</b>	<b>2,036</b>
55				
56	<b>6a(v): Asset Relocations</b>			
57	<i>Project or programme*</i>		<b>(\$000)</b>	<b>(\$000)</b>
58				
59				
60				
61				
62				
63	<i>* include additional rows if needed</i>			
64	All other projects or programmes - asset relocations		153	
65	<b>Asset relocations expenditure</b>			<b>153</b>
66	less Capital contributions funding asset relocations		123	
67	<b>Asset relocations less capital contributions</b>			<b>30</b>

We express an opinion on this schedule

Company Name  
For Year Ended

**Waipa Networks Limited**  
**31 March 2022**

**SCHEDULE 6a: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR**

This schedule requires a breakdown of capital expenditure on assets incurred in the disclosure year, including any assets in respect of which capital contributions are received, but excluding assets that are vested assets. Information on expenditure on assets must be provided on an accounting accruals basis and must exclude finance costs. EDBs must provide explanatory comment on their expenditure on assets in Schedule 14 (Explanatory Notes to Templates). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

68				
69	<b>6a(vi): Quality of Supply</b>			
70	<i>Project or programme*</i>		(\$000)	(\$000)
71	Install 11kV Dropout fuses spurs & services		7	
72	Disconnectors		-	
73	Install remote control switches		-	
74	Install TMU-HTI 110kV line		7	
75	St Kilda Feeder reconfiguration		-	
76	<i>* include additional rows if needed</i>			
77	All other projects programmes - quality of supply		35	
78	<b>Quality of supply expenditure</b>			49
79	less Capital contributions funding quality of supply		4	
80	<b>Quality of supply less capital contributions</b>			45
81	<b>6a(vii): Legislative and Regulatory</b>			
82	<i>Project or programme*</i>		(\$000)	(\$000)
83				
84				
85				
86				
87				
88	<i>* include additional rows if needed</i>			
89	All other projects or programmes - legislative and regulatory			
90	<b>Legislative and regulatory expenditure</b>			-
91	less Capital contributions funding legislative and regulatory			
92	<b>Legislative and regulatory less capital contributions</b>			-
93	<b>6a(viii): Other Reliability, Safety and Environment</b>			
94	<i>Project or programme*</i>		(\$000)	(\$000)
95	Replace two pole sub structure		43	
96				
97				
98				
99				
100	<i>* include additional rows if needed</i>			
101	All other projects or programmes - other reliability, safety and environment		1,025	
102	<b>Other reliability, safety and environment expenditure</b>			1,069
103	less Capital contributions funding other reliability, safety and environment		28	
104	<b>Other reliability, safety and environment less capital contributions</b>			1,041
105				
106	<b>6a(ix): Non-Network Assets</b>			
107	<b>Routine expenditure</b>			
108	<i>Project or programme*</i>		(\$000)	(\$000)
109	Land and Buildings		6,251	
110				
111				
112				
113				
114	<i>* include additional rows if needed</i>			
115	All other projects or programmes - routine expenditure		2,026	
116	<b>Routine expenditure</b>			8,277
117	<b>Atypical expenditure</b>			
118	<i>Project or programme*</i>		(\$000)	(\$000)
119	IT Foundations software upgrades		-	
120				
121				
122				
123				
124	<i>* include additional rows if needed</i>			
125	All other projects or programmes - atypical expenditure		1,145	
126	<b>Atypical expenditure</b>			1,145
127				
128	<b>Expenditure on non-network assets</b>			9,422

We express an opinion on this schedule

Company Name

Waipa Networks Limited

For Year Ended

31 March 2022

### SCHEDULE 6b: REPORT ON OPERATIONAL EXPENDITURE FOR THE DISCLOSURE YEAR

This schedule requires a breakdown of operational expenditure incurred in the disclosure year.

EDBs must provide explanatory comment on their operational expenditure in Schedule 14 (Explanatory notes to templates). This includes explanatory comment on any atypical operational expenditure and assets replaced or renewed as part of asset replacement and renewal operational expenditure, and additional information on insurance.

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

		(\$000)	(\$000)
7	<b>6b(i): Operational Expenditure</b>		
8	Service interruptions and emergencies	1,885	
9	Vegetation management	768	
10	Routine and corrective maintenance and inspection	646	
11	Asset replacement and renewal	470	
12	<b>Network opex</b>		3,769
13	System operations and network support	3,297	
14	Business support	3,928	
15	<b>Non-network opex</b>		7,225
16			
17	<b>Operational expenditure</b>		10,994
18	<b>6b(ii): Subcomponents of Operational Expenditure (where known)</b>		
19	Energy efficiency and demand side management, reduction of energy losses		
20	Direct billing*		N/A
21	Research and development		N/A
22	Insurance		
23	* Direct billing expenditure by suppliers that directly bill the majority of their consumers		

We express an opinion on this schedule

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Waipa Networks Limited

For Year Ended

31 March 2022

**SCHEDULE 7: COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE**

This schedule compares actual revenue and expenditure to the previous forecasts that were made for the disclosure year. Accordingly, this schedule requires the forecast revenue and expenditure information from previous disclosures to be inserted.

EDBs must provide explanatory comment on the variance between actual and target revenue and forecast expenditure in Schedule 14 (Mandatory Explanatory Notes). This information is part of the audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8. For the purpose of this audit, target revenue and forecast expenditures only need to be verified back to previous disclosures.

sch ref

	Target (\$000) <sup>1</sup>	Actual (\$000)	% variance
<b>7(i): Revenue</b>			
Line charge revenue	32,650	29,986	(8%)
<b>7(ii): Expenditure on Assets</b>	<b>Forecast (\$000) <sup>2</sup></b>	<b>Actual (\$000)</b>	<b>% variance</b>
Consumer connection	3,738	4,061	9%
System growth	5,701	1,826	(68%)
Asset replacement and renewal	2,481	2,455	(1%)
Asset relocations	178	153	(14%)
Reliability, safety and environment:			
Quality of supply	1,298	49	(96%)
Legislative and regulatory	–	–	–
Other reliability, safety and environment	1,321	1,069	(19%)
<b>Total reliability, safety and environment</b>	<b>2,619</b>	<b>1,117</b>	<b>(57%)</b>
<b>Expenditure on network assets</b>	<b>14,717</b>	<b>9,613</b>	<b>(35%)</b>
Expenditure on non-network assets	3,333	9,422	183%
Expenditure on assets	18,050	19,035	5%
<b>7(iii): Operational Expenditure</b>			
Service interruptions and emergencies	1,003	1,885	88%
Vegetation management	1,031	768	(26%)
Routine and corrective maintenance and inspection	1,049	646	(38%)
Asset replacement and renewal	519	470	(9%)
<b>Network opex</b>	<b>3,602</b>	<b>3,769</b>	<b>5%</b>
System operations and network support	3,482	3,297	(5%)
Business support	5,200	3,928	(24%)
<b>Non-network opex</b>	<b>8,682</b>	<b>7,225</b>	<b>(17%)</b>
<b>Operational expenditure</b>	<b>12,284</b>	<b>10,994</b>	<b>(11%)</b>
<b>7(iv): Subcomponents of Expenditure on Assets (where known)</b>			
Energy efficiency and demand side management, reduction of energy losses		–	–
Overhead to underground conversion		584	–
Research and development		–	–
<b>7(v): Subcomponents of Operational Expenditure (where known)</b>			
Energy efficiency and demand side management, reduction of energy losses		–	–
Direct billing		N/A	–
Research and development		N/A	–
Insurance		–	–

<sup>1</sup> From the nominal dollar target revenue for the disclosure year disclosed under clause 2.4.3(3) of this determination

<sup>2</sup> From the CY+1 nominal dollar expenditure forecasts disclosed in accordance with clause 2.6.6 for the forecast period starting at the beginning of the disclosure year (the second to last disclosure of Schedules 11a and 11b)



We express an opinion on this schedule

me

Waipa Networks Limited

For Year Ended

31 March 2022

### SCHEDULE 7: COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE

This schedule compares actual revenue and expenditure to the previous forecasts that were made for the disclosure year. Accordingly, this schedule requires the forecast revenue and expenditure information from previous disclosures to be inserted.

EDBs must provide explanatory comment on the variance between actual and target revenue and forecast expenditure in Schedule 14 (Mandatory Explanatory Notes). This information is part of the audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8. For the purpose of this audit, target revenue and forecast expenditures only need to be verified back to previous disclosures.

*sch ref*

Company Name: **Waipa Networks Limited**  
 For Year Ended: **31 March 2022**  
 Network / Sub-Network Name:

**SCHEDULE 8: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES**  
 This schedule requires the billed quantities and associated line charge revenues for each price category code used by the EDB in its pricing schedules. Information is also required on the number of ICPs that are included in each consumer group or price category code, and the energy delivered to these ICPs.

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**8(i): Billed Quantities by Price Component**

Consumer group name or price category code	Consumer type or types (eg, residential, commercial etc.)	Standard or non-standard consumer group (specify)	Average no. of ICPs in disclosure year	Energy delivered to ICPs in disclosure year (MWh)	Unit charging basis (eg, fixed, kW of demand, kVA of capacity, etc.)	Billed quantities by price component															Additional columns for additional billed quantities by price component or necessary								
						Price component																							
						Combined	Uncontrolled	Controlled	Night only	Day	Night	Peak	Off Peak	Shoulder	Peak All Inclusive	Off Peak All Inclusive	Shoulder All Inclusive	Streetlights	Buildings Temporary	Fixed Daily Charge		Capacity Charge	Monthly Charge	Transformer					
kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh	kWh											
Domestic	Residential	Standard	22,562	141,219		36,514,611	150,264,301	22,886,866	90,680	-	-	7,472,507	4,901,061	5,884,174	287,120	244,505	248,729	1,583,063	1,826,051									Completed by TEC	
Non-Domestic	General	Standard	5,937	123,475																									Completed by TEC
Commercial	General	Standard	-	-																									Completed by TEC
RDV Capacity Contract	General	Standard	63	36,317																									Completed by TEC
EVSE	General	Standard	8	27,231																									Completed by TEC
EVSE	General	Non-standard	3	75,911																									Completed by TEC
		(Detail only)																											Completed by TEC
		(Detail only)																											Completed by TEC
		(Detail only)																											Completed by TEC
All extra rows for additional consumer groups or price category codes as necessary																													
		Standard consumer total:	28,000	347,754		36,514,611	150,419,287	34,322,510	1,111,537	-	-	30,345,535	20,728,048	29,321,963	287,120	244,505	248,729	1,583,063	1,826,051	-	-	-	-	-	-	-	-	-	
		Non-standard consumer total:	3	75,911			75,911,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total for all consumers:	28,003	423,665		36,514,611	150,495,197	34,322,510	1,111,537	-	-	30,345,535	20,728,048	29,321,963	287,120	244,505	248,729	1,583,063	1,826,051	-	-	-	-	-	-	-	-		

We do not express an opinion on this schedule

Company Name: **Waipa Networks Limited**  
 For Year Ended: **31 March 2022**  
 Network / Sub-Network Name:

**SCHEDULE 8: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES**

This schedule requires the billed quantities and associated line charge revenues for each price category code used by the EDB in its pricing schedules. Information is also required on the number of ICPs that are included in each consumer group or price category code, and the energy delivered to these ICPs.

**8(i): Line Charge Revenues (\$000) by Price Component**

Consumer group name or price category code	Consumer type or types (eg. residential, commercial, etc.)	Standard or non-standard consumer group (specify)	Total line charge revenue in disclosure year	National revenue foregone from pooled discounts (if applicable)	Total distribution line charge revenue	Total transmission line charge revenue (if available)	Rate (eg. \$ per day, \$ per kWh, etc)	Line charge revenues (\$000) by price component														Add extra column for additional line charge revenues by price component as necessary			
								Combined	Uncontrolled	Controlled	Night only	Day	Night	Peak	Off Peak	Shoulder	Peak All Inclusive	Off Peak All Inclusive	Shoulder All Inclusive	Streetlights	Buildings Temporary		Fixed Daily Charge	Capacity Charge	Monthly Charge
								\$ per kWh	\$ per kWh	\$ per kWh	\$ per kWh	\$ per kWh	\$ per kWh	\$ per kWh	\$ per kWh	\$ per kWh	\$ per kWh	\$ per day	kVA of capacity	\$ per Month	\$ per Day	Days	\$ per Month	\$ per kVA/month	
Non-residential	Residential	Standard	\$24,820		\$24,820			\$2,821	\$8,285	\$602	\$5				\$242	\$61	\$472	\$41	\$4	\$21				\$1,228	
New Domestic	Commercial	Standard	\$5,477		\$5,477				\$1,651	\$157	\$8				\$48	\$39	\$264			\$147	\$211			\$1,961	
Uncontrolled	Commercial	Standard	\$48		\$48																			\$48	
WPU (Capacity Control)	Commercial	Standard	\$3,421		\$3,421					\$14					\$26	\$14	\$20							\$2,966	
LLW	Commercial	Standard	\$1,158		\$1,158										\$27	\$9	\$28							\$485	
LLW	Commercial	Non-standard	\$2,086		\$2,086																			\$2,086	
		Standard																							
		Non-standard																							
		Standard																							
		Non-standard																							
Add extra rows for additional consumer groups or price category codes as necessary																									
Standard consumer totals			\$27,920		\$27,920			\$2,821	\$16,438	\$610	\$14				\$2,490	\$267	\$3,481	\$41	\$4	\$21	\$147	\$211	\$1,421	\$46	
Non-standard consumer totals			\$2,086		\$2,086																				\$2,086
Total for all consumers			\$29,996		\$29,996			\$2,821	\$16,438	\$610	\$14				\$2,490	\$267	\$3,481	\$41	\$4	\$21	\$147	\$211	\$1,421	\$46	

**8(ii): Number of ICPs directly billed**

Number of directly billed ICPs at year end:

Check:  OK

We do not express an opinion on this schedule

Company Name **Waipa Networks Limited**

For Year Ended **31 March 2022**

Network / Sub-network Name

**SCHEDULE 9a: ASSET REGISTER**

This schedule requires a summary of the quantity of assets that make up the network, by asset category and asset class. All units relating to cable and line assets, that are expressed in km, refer to circuit lengths.

sch ref

sch ref	Voltage	Asset category	Asset class	Units	Items at start of	Items at end of	Net change	Data accuracy
					year (quantity)	year (quantity)		(1-4)
8	All	Overhead Line	Concrete poles / steel structure	No.	20,876	20,920	44	4
9	All	Overhead Line	Wood poles	No.	1,581	1,582	1	4
10	All	Overhead Line	Other pole types	No.	3	3	-	4
11	HV	Subtransmission Line	Subtransmission OH up to 66kV conductor	km	-	-	-	[Select one]
12	HV	Subtransmission Line	Subtransmission OH 110kV+ conductor	km	36	36	-	4
13	HV	Subtransmission Cable	Subtransmission UG up to 66kV (XLPE)	km	-	-	-	[Select one]
14	HV	Subtransmission Cable	Subtransmission UG up to 66kV (Oil pressurised)	km	-	-	-	[Select one]
15	HV	Subtransmission Cable	Subtransmission UG up to 66kV (Gas pressurised)	km	-	-	-	[Select one]
16	HV	Subtransmission Cable	Subtransmission UG up to 66kV (PILC)	km	-	-	-	[Select one]
17	HV	Subtransmission Cable	Subtransmission UG 110kV+ (XLPE)	km	-	-	-	[Select one]
18	HV	Subtransmission Cable	Subtransmission UG 110kV+ (Oil pressurised)	km	-	-	-	[Select one]
19	HV	Subtransmission Cable	Subtransmission UG 110kV+ (Gas Pressurised)	km	-	-	-	[Select one]
20	HV	Subtransmission Cable	Subtransmission UG 110kV+ (PILC)	km	-	-	-	[Select one]
21	HV	Subtransmission Cable	Subtransmission submarine cable	km	-	-	-	[Select one]
22	HV	Zone substation Buildings	Zone substations up to 66kV	No.	-	-	-	[Select one]
23	HV	Zone substation Buildings	Zone substations 110kV+	No.	-	-	-	[Select one]
24	HV	Zone substation switchgear	50/66/110kV CB (Indoor)	No.	-	-	-	[Select one]
25	HV	Zone substation switchgear	50/66/110kV CB (Outdoor)	No.	-	-	-	[Select one]
26	HV	Zone substation switchgear	33kV Switch (Ground Mounted)	No.	-	-	-	[Select one]
27	HV	Zone substation switchgear	33kV Switch (Pole Mounted)	No.	-	-	-	[Select one]
28	HV	Zone substation switchgear	33kV RMU	No.	-	-	-	[Select one]
29	HV	Zone substation switchgear	22/33kV CB (Indoor)	No.	-	-	-	[Select one]
30	HV	Zone substation switchgear	22/33kV CB (Outdoor)	No.	-	-	-	[Select one]
31	HV	Zone substation switchgear	3.3/6.6/11/22kV CB (ground mounted)	No.	-	-	-	[Select one]
32	HV	Zone substation switchgear	3.3/6.6/11/22kV CB (pole mounted)	No.	-	-	-	[Select one]
33	HV	Zone Substation Transformer	Zone Substation Transformers	No.	-	-	-	[Select one]
34	HV	Distribution Line	Distribution OH Open Wire Conductor	km	1,229	1,229	-	4
35	HV	Distribution Line	Distribution OH Aerial Cable Conductor	km	-	-	-	[Select one]
36	HV	Distribution Line	SWER conductor	km	-	-	-	[Select one]
37	HV	Distribution Cable	Distribution UG XLPE or PVC	km	147	150	3	4
38	HV	Distribution Cable	Distribution UG PILC	km	1	1	-	4
39	HV	Distribution Cable	Distribution Submarine Cable	km	-	-	-	[Select one]
40	HV	Distribution switchgear	3.3/6.6/11/22kV CB (pole mounted) - reclosers and sectionalisers	No.	119	119	-	4
41	HV	Distribution switchgear	3.3/6.6/11/22kV CB (Indoor)	No.	-	-	-	[Select one]
42	HV	Distribution switchgear	3.3/6.6/11/22kV Switches and fuses (pole mounted)	No.	5,347	5,396	49	4
43	HV	Distribution switchgear	3.3/6.6/11/22kV Switch (ground mounted) - except RMU	No.	-	-	-	[Select one]
44	HV	Distribution switchgear	3.3/6.6/11/22kV RMU	No.	119	119	-	4
45	HV	Distribution Transformer	Pole Mounted Transformer	No.	2,779	2,792	13	4
46	HV	Distribution Transformer	Ground Mounted Transformer	No.	817	820	3	4
47	HV	Distribution Transformer	Voltage regulators	No.	60	60	-	4
48	HV	Distribution Substations	Ground Mounted Substation Housing	No.	-	-	-	[Select one]
49	LV	LV Line	LV OH Conductor	km	507	507	-	4
50	LV	LV Cable	LV UG Cable	km	326	340	14	4
51	LV	LV Street lighting	LV OH/UG Streetlight circuit	km	151	151	-	4
52	LV	Connections	OH/UG consumer service connections	No.	27,703	28,550	847	4
53	All	Protection	Protection relays (electromechanical, solid state and numeric)	No.	-	-	-	[Select one]
54	All	SCADA and communications	SCADA and communications equipment operating as a single system	Lot	1	1	-	4
55	All	Capacitor Banks	Capacitors including controls	No.	-	-	-	[Select one]
56	All	Load Control	Centralised plant	Lot	3	3	-	4
57	All	Load Control	Relays	No.	18,902	19,051	149	4
58	All	Civils	Cable Tunnels	km	-	-	-	[Select one]

We do not express an opinion on this schedule

Waipa Networks Limited  
31 March 2022

**SCHEDULE 9b: ASSET AGE PROFILE**

This schedule requires a summary of the age profile (based on year of installation) of the assets that make up the network, by asset category and asset class. All units relating to cable and line assets that are expressed in km refer to circuit lengths.

sch ref

Disclosure Year (year ended)		31 March 2022													
9	Voltage	Asset category	Asset class	Units	2019	2020	2021	2022	2023	2024	2025	No. with age unknown	Items at end of year	No. with default dates	Data accuracy (1-4)
					30	202	16	44					20,920		4
10	All	Overhead Line	Concrete poles / steel structure	No.	30	202	16	44					20,920		4
11	All	Overhead Line	Wood poles	No.	3	2		1					1,582		4
12	All	Overhead Line	Other pole types	No.									3		4
13	HV	Subtransmission Line	Subtransmission OH up to 66kV conductor	km											[Select one]
14	HV	Subtransmission Line	Subtransmission OH 110kV+ conductor	km									36		4
15	HV	Subtransmission Cable	Subtransmission UG up to 66kV (XLPE)	km											[Select one]
16	HV	Subtransmission Cable	Subtransmission UG up to 66kV (Oil pressurised)	km											[Select one]
17	HV	Subtransmission Cable	Subtransmission UG up to 66kV (Gas pressurised)	km											[Select one]
18	HV	Subtransmission Cable	Subtransmission UG up to 66kV (PILC)	km											[Select one]
19	HV	Subtransmission Cable	Subtransmission UG 110kV+ (XLPE)	km											[Select one]
20	HV	Subtransmission Cable	Subtransmission UG 110kV+ (Oil pressurised)	km											[Select one]
21	HV	Subtransmission Cable	Subtransmission UG 110kV+ (Gas Pressurised)	km											[Select one]
22	HV	Subtransmission Cable	Subtransmission UG 110kV+ (PILC)	km											[Select one]
23	HV	Subtransmission Cable	Subtransmission submarine cable	km											[Select one]
24	HV	Zone substation Buildings	Zone substations up to 66kV	No.											[Select one]
25	HV	Zone substation Buildings	Zone substations 110kV+	No.											[Select one]
26	HV	Zone substation switchgear	50/66/110kV CB (Indoor)	No.											[Select one]
27	HV	Zone substation switchgear	50/66/110kV CB (Outdoor)	No.											[Select one]
28	HV	Zone substation switchgear	33kV Switch (Ground Mounted)	No.											[Select one]
29	HV	Zone substation switchgear	33kV Switch (Pole Mounted)	No.											[Select one]
30	HV	Zone substation switchgear	33kV RMU	No.											[Select one]
31	HV	Zone substation switchgear	22/33kV CB (Indoor)	No.											[Select one]
32	HV	Zone substation switchgear	22/33kV CB (Outdoor)	No.											[Select one]
33	HV	Zone substation switchgear	3.3/6.6/11/22kV CB (ground mounted)	No.											[Select one]
34	HV	Zone substation switchgear	3.3/6.6/11/22kV CB (pole mounted)	No.											[Select one]
35	HV	Zone Substation Transformer	Zone Substation Transformers	No.											[Select one]
36	HV	Distribution Line	Distribution OH Open Wire Conductor	km									1,229		4
37	HV	Distribution Line	Distribution OH Aerial Cable Conductor	km											[Select one]
38	HV	Distribution Line	SWER conductor	km											[Select one]
39	HV	Distribution Cable	Distribution UG XLPE or PVC	km	2	6		3					150		4
40	HV	Distribution Cable	Distribution UG PILC	km									1		4
41	HV	Distribution Cable	Distribution Submarine Cable	km											[Select one]
42	HV	Distribution switchgear	3.3/6.6/11/22kV CB (pole mounted) - reclosers and sectionaliser	No.		4							119		4
43	HV	Distribution switchgear	3.3/6.6/11/22kV CB (Indoor)	No.											[Select one]
44	HV	Distribution switchgear	3.3/6.6/11/22kV Switches and fuses (pole mounted)	No.	22	36	159	49					5,396		4
45	HV	Distribution switchgear	3.3/6.6/11/22kV Switch (ground mounted) - except RMU	No.											[Select one]
46	HV	Distribution switchgear	3.3/6.6/11/22kV RMU	No.	2	8	1						119		4
47	HV	Distribution Transformer	Pole Mounted Transformer	No.	1	18	34	13					2,792		4
48	HV	Distribution Transformer	Ground Mounted Transformer	No.		16	1	3					820		4
49	HV	Distribution Transformer	Voltage regulators	No.		6							60		4
50	HV	Distribution Substations	Ground Mounted Substation Housing	No.											[Select one]
51	LV	LV Line	LV OH Conductor	km		0							507		4
52	LV	LV Cable	LV UG Cable	km	4	10	0	14					340		4
53	LV	LV Street lighting	LV OH/UG Streetlight circuit	km	1	2							151		4
54	LV	Connections	OH/UG consumer service connections	No.	104	133	1,129	847					28,550		4
55	All	Protection	Protection relays (electromechanical, solid state and numeric)	No.											[Select one]
56	All	SCADA and communications	SCADA and communications equipment operating as a single sys	Lot									1		4
57	All	Capacitor Banks	Capacitors including controls	No.											[Select one]
58	All	Load Control	Centralised plant	Lot									3		4
59	All	Load Control	Relays	No.	1	29	145	149					19,051		4
60	All	Civils	Cable Tunnels	km											[Select one]

We do not express an opinion on this schedule

Company Name **Waipa Networks Limited**

For Year Ended **31 March 2022**

Network / Sub-network Name

**SCHEDULE 9c: REPORT ON OVERHEAD LINES AND UNDERGROUND CABLES**

This schedule requires a summary of the key characteristics of the overhead line and underground cable network. All units relating to cable and line assets, that are expressed in km, refer to circuit lengths.

sch ref

9				
10	<b>Circuit length by operating voltage (at year end)</b>			<b>Total circuit length (km)</b>
11	> 66kV	36	–	36
12	50kV & 66kV	–	–	–
13	33kV	–	–	–
14	SWER (all SWER voltages)	–	–	–
15	22kV (other than SWER)	–	–	–
16	6.6kV to 11kV (inclusive—other than SWER)	1,236	168	1,405
17	Low voltage (< 1kV)	504	347	851
18	<b>Total circuit length (for supply)</b>	<b>1,776</b>	<b>516</b>	<b>2,292</b>
19				
20	Dedicated street lighting circuit length (km)	67	91	158
21	Circuit in sensitive areas (conservation areas, iwi territory etc) (km)			–
22				
23	<b>Overhead circuit length by terrain (at year end)</b>		<b>(% of total circuit length)</b>	
24	Urban	213	12%	
25	Rural	1,462	82%	
26	Remote only	–	–	
27	Rugged only	79	4%	
28	Remote and rugged	–	–	
29	Unallocated overhead lines	22	1%	
30	<b>Total overhead length</b>	<b>1,776</b>	<b>100%</b>	
31				
32			<b>(% of total circuit length)</b>	
33	Length of circuit within 10km of coastline or geothermal areas (where known)	161	7%	
34			<b>(% of total overhead length)</b>	
35	Overhead circuit requiring vegetation management	1,272	72%	

We do not express an opinion on this schedule

Company Name **Waipa Networks Limited**  
 For Year Ended **31 March 2022**

**SCHEDULE 9d: REPORT ON EMBEDDED NETWORKS**

This schedule requires information concerning embedded networks owned by an EDB that are embedded in another EDB's network or in another embedded network.

sch ref

	Location *	Number of ICPs served	Line charge revenue (\$000)
8			
9	Lakewood	66	79
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26	* Extend embedded distribution networks table as necessary to disclose each embedded network owned by the EDB which is embedded in another EDB's network or in another embedded network		

We do not express an opinion on this schedule

Company Name

Waipa Networks Limited

For Year Ended

31 March 2022

Network / Sub-network Name

**SCHEDULE 9e: REPORT ON NETWORK DEMAND**

This schedule requires a summary of the key measures of network utilisation for the disclosure year (number of new connections including distributed generation, peak demand and electricity volumes conveyed).

sch ref

8	<b>9e(i): Consumer Connections</b>		
9	Number of ICPs connected in year by consumer type		
10	Consumer types defined by EDB*	Number of connections (ICPs)	
11	Residential	534	
12	General	61	
13	Unmetered	–	
14	11KV		
15			
16	* include additional rows if needed		
17	<b>Connections total</b>	595	
18			
19	<b>Distributed generation</b>		
20	Number of connections made in year	144	connections
21	Capacity of distributed generation installed in year	1.30	MVA
22	<b>9e(ii): System Demand</b>		
23			
24		Demand at time of maximum coincident demand (MW)	
25	<b>Maximum coincident system demand</b>		
26	GXP demand	86	
27	plus Distributed generation output at HV and above		
28	<b>Maximum coincident system demand</b>	86	
29	less Net transfers to (from) other EDBs at HV and above		
30	<b>Demand on system for supply to consumers' connection points</b>	86	
31	<b>Electricity volumes carried</b>	Energy (GWh)	
32	Electricity supplied from GXPs	434	
33	less Electricity exports to GXPs		
34	plus Electricity supplied from distributed generation	2	
35	less Net electricity supplied to (from) other EDBs		
36	<b>Electricity entering system for supply to consumers' connection points</b>	437	
37	less Total energy delivered to ICPs	420	
38	<b>Electricity losses (loss ratio)</b>	17	3.9%
39			
40	<b>Load factor</b>	0.58	
41	<b>9e(iii): Transformer Capacity</b>		
42		(MVA)	
43	Distribution transformer capacity (EDB owned)	285	
44	Distribution transformer capacity (Non-EDB owned, estimated)	7	
45	<b>Total distribution transformer capacity</b>	291	
46			
47	<b>Zone substation transformer capacity</b>	n/a	



We express an opinion on this schedule

Company Name	Waipa Networks Limited
For Year Ended	31 March 2022
Network / Sub-network Name	

**SCHEDULE 10: REPORT ON NETWORK RELIABILITY**

This schedule requires a summary of the key measures of network reliability (interruptions, SAIDI, SAIFI and fault rate) for the disclosure year. EDBs must provide explanatory comment on their network reliability for the disclosure year in Schedule 14 (Explanatory notes to templates). The SAIFI and SAIDI information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

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8	<b>10(i): Interruptions</b>		
9	<b>Interruptions by class</b>	<b>Number of interruptions</b>	
10	Class A (planned interruptions by Transpower)		
11	Class B (planned interruptions on the network)	132	
12	Class C (unplanned interruptions on the network)	188	
13	Class D (unplanned interruptions by Transpower)	1	
14	Class E (unplanned interruptions of EDB owned generation)		
15	Class F (unplanned interruptions of generation owned by others)		
16	Class G (unplanned interruptions caused by another disclosing entity)		
17	Class H (planned interruptions caused by another disclosing entity)		
18	Class I (interruptions caused by parties not included above)		
19	<b>Total</b>	<b>321</b>	
20			
21	<b>Interruption restoration</b>	<b>≤3Hrs</b>	<b>&gt;3hrs</b>
22	Class C interruptions restored within	131	57
23			
24	<b>SAIFI and SAIDI by class</b>	<b>SAIFI</b>	<b>SAIDI</b>
25	Class A (planned interruptions by Transpower)	-	-
26	Class B (planned interruptions on the network)	0.26	77.7
27	Class C (unplanned interruptions on the network)	2.11	262.0
28	Class D (unplanned interruptions by Transpower)	0.02	0.5
29	Class E (unplanned interruptions of EDB owned generation)		
30	Class F (unplanned interruptions of generation owned by others)		
31	Class G (unplanned interruptions caused by another disclosing entity)		
32	Class H (planned interruptions caused by another disclosing entity)		
33	Class I (interruptions caused by parties not included above)		
34	<b>Total</b>	<b>2.39</b>	<b>340.3</b>
35			
36	<b>Normalised SAIFI and SAIDI</b>	<b>Normalised SAIFI</b>	<b>Normalised SAIDI</b>
37	Classes B & C (interruptions on the network)	2.37	264.1
38			

We express an opinion on this schedule

Company Name	Waipa Networks Limited
For Year Ended	31 March 2022
Network / Sub-network Name	

**SCHEDULE 10: REPORT ON NETWORK RELIABILITY**

This schedule requires a summary of the key measures of network reliability (interruptions, SAIDI, SAIFI and fault rate) for the disclosure year. EDBs must provide explanatory comment on their network reliability for the disclosure year in Schedule 14 (Explanatory notes to templates). The SAIFI and SAIDI information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

**10(ii): Class C Interruptions and Duration by Cause**

Cause	SAIFI	SAIDI
Lightning	0.00	0.2
Vegetation	0.54	38.0
Adverse weather	0.47	124.5
Adverse environment	–	–
Third party interference	0.36	53.8
Wildlife	0.08	5.0
Human error	0.16	5.3
Defective equipment	0.24	20.6
Cause unknown	0.27	14.6

**10(iii): Class B Interruptions and Duration by Main Equipment Involved**

Main equipment involved	SAIFI	SAIDI
Subtransmission lines		
Subtransmission cables		
Subtransmission other		
Distribution lines (excluding LV)	0.24	72.6
Distribution cables (excluding LV)	0.01	1.1
Distribution other (excluding LV)	0.02	4.0

**10(iv): Class C Interruptions and Duration by Main Equipment Involved**

Main equipment involved	SAIFI	SAIDI
Subtransmission lines		
Subtransmission cables		
Subtransmission other		
Distribution lines (excluding LV)	0.38	38.8
Distribution cables (excluding LV)	0.09	9.3
Distribution other (excluding LV)	1.64	213.9

**10(v): Fault Rate**

Main equipment involved	Number of Faults	Circuit length (km)	Fault rate (faults per 100km)
Subtransmission lines			–
Subtransmission cables			–
Subtransmission other			
Distribution lines (excluding LV)	35	1,236	2.83
Distribution cables (excluding LV)	6	168	3.56
Distribution other (excluding LV)	149		
<b>Total</b>	<b>190</b>		