



**EDB Information Disclosure Requirements
Information Templates
for
Schedules 5f & 5g**

Company Name

Marlborough Lines Ltd

Disclosure Date

Disclosure Year (year ended)

31 March 2014

Templates for Schedules 5f & 5g
Template Version 3.0. Prepared 14 April 2014

Table of Contents

Schedule Description

5f [Report Supporting Cost Allocations](#)

5g [Report Supporting Asset Allocations](#)

Disclosure Template Guidelines for Information Entry

These templates have been prepared for use by EDBs when making disclosures under subclause 2.3.2 of the Electricity Distribution Information Disclosure Determination 2012. These disclosures (schedules 5f and 5g) are not required to be publicly disclosed, but must be disclosed to the Commission within 5 months and 5 working days after the end of the disclosure year.

Instructions for completing schedules 5f & 5g

When completing schedules 5f & 5g, EDBs are only required to report on cost or asset values that are not directly attributable. If EDBs do not have any cost or asset values that are not directly attributable, they should indicate this on the first "Insert cost description" input box.

EDBs are required to submit schedules 5f & 5g to the Commission even if they do not have any cost or asset values that are not directly attributable.

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 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. Under no circumstances should the formulas in a calculated cell be overwritten.

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.

Inserting Additional Rows

The templates for schedules 5f and 5g may require additional rows to be inserted in tables.

Additional rows 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.

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 1 October 2012). They provide a common reference between the rows in the determination and the template. Due to page formatting, the row reference sequences contained in the determination schedules are not necessarily contiguous.

Company Name **Marlborough Lines Ltd**
 For Year Ended **31 March 2014**

SCHEDULE 5f: REPORT SUPPORTING COST ALLOCATIONS

This schedule requires additional detail on the asset allocation methodology applied in allocating asset values that are not directly attributable, to support the information provided in Schedule 5d (Cost allocations). This schedule is not required to be publicly disclosed, but must be disclosed to the Commission.

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	Line Item*	Allocation methodology type	Cost allocator	Allocator type	Allocator Metric (%)		Value allocated (\$000)			OVABAA allocation increase (\$000)		
					Electricity distribution services	Non-electricity distribution services	Arm's length deduction	Electricity distribution services	Non-electricity distribution services		Total	
7	Have costs been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) of the IM Determination?											
8											No	
9												
10												
11												
12	Service interruptions and emergencies											
13	MLL contracting Division non directly attributable general overhead costs	ABAA	Labour Expenses Directly Attributable	Causal				423		423		
14										-		
15										-		
16										-		
17	Not directly attributable							-	423	-	423	-
18	Vegetation management											
19	MLL contracting Division non directly attributable general overhead costs	ABAA	Labour Expenses Directly Attributable	Causal				442		442		
20										-		
21										-		
22										-		
23	Not directly attributable							-	442	-	442	-
24	Routine and corrective maintenance and inspection											
25	MLL contracting Division non directly attributable general overhead costs	ABAA	Labour Expenses Directly Attributable	Causal				699		699		
26										-		
27										-		
28										-		
29	Not directly attributable							-	699	-	699	-
30	Asset replacement and renewal											
31	MLL contracting Division non directly attributable general overhead costs	ABAA	Labour Expenses Directly Attributable	Causal				90		90		
32										-		
33										-		
34										-		
35	Not directly attributable							-	90	-	90	-

Company Name **Marlborough Lines Ltd**
 For Year Ended **31 March 2014**

SCHEDULE 5f: REPORT SUPPORTING COST ALLOCATIONS

This schedule requires additional detail on the asset allocation methodology applied in allocating asset values that are not directly attributable, to support the information provided in Schedule 5d (Cost allocations). This schedule is not required to be publicly disclosed, but must be disclosed to the Commission.

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														
43	System operations and network support													
44	MLL contracting Division non directly attributable general overhead costs	ABAA	Labour Expenses Directly Attributable	Causal						7	7			
45											-			
46											-			
47											-			
48	Not directly attributable									-	7	-	7	-
49	Business support													
50	MLL contracting Division non directly attributable general overhead costs	ABAA	Labour Expenses Directly Attributable	Causal							-			
51											-			
52											-			
53											-			
54	Not directly attributable									-	-	-	-	-
55														
56	Operating costs not directly attributable									-	1,661	-	1,661	-
57														
58	Pass through and recoverable costs													
59	Pass through costs													
60											-			
61											-			
62											-			
63											-			
64	Not directly attributable									-	-	-	-	-
65	Recoverable costs													
66											-			
67											-			
68											-			
69											-			
70	Not directly attributable									-	-	-	-	-

* include additional rows if needed

Company Name **Marlborough Lines Ltd**
 For Year Ended **31 March 2014**

SCHEDULE 5g: REPORT SUPPORTING ASSET ALLOCATIONS

This schedule requires additional detail on the asset allocation methodology applied in allocating asset values that are not directly attributable, to support the information provided in Schedule 5e (Report on Asset Allocations). This schedule is not required to be publicly disclosed, but must be disclosed to the Commission.

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.

7	Have assets been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) of the IM Determination?											No
8												
9												
10					Allocator Metric (%)		Value allocated (\$000)					
11	Line Item*	Allocation methodology type	Allocator	Allocator type	Electricity distribution services	Non-electricity distribution services	Arm's length deduction	Electricity distribution services	Non-electricity distribution services	Total	OVABAA allocation increase (\$000)	
12	Subtransmission lines											
13	All asset Values are directly attributable											
14												
15												
16												
17	Not directly attributable											
18	Subtransmission cables											
19	All asset Values are directly attributable											
20												
21												
22												
23	Not directly attributable											
24	Zone substations											
25	All asset Values are directly attributable											
26												
27												
28												
29	Not directly attributable											
30	Distribution and LV lines											
31	All asset Values are directly attributable											
32												
33												
34												
35	Not directly attributable											
36	Distribution and LV cables											
37	All asset Values are directly attributable											
38												
39												
40												
41	Not directly attributable											

Company Name **Marlborough Lines Ltd**
 For Year Ended **31 March 2014**

SCHEDULE 5g: REPORT SUPPORTING ASSET ALLOCATIONS

This schedule requires additional detail on the asset allocation methodology applied in allocating asset values that are not directly attributable, to support the information provided in Schedule 5e (Report on Asset Allocations). This schedule is not required to be publicly disclosed, but must be disclosed to the Commission.

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											
49	Distribution substations and transformers										
50	All asset Values are directly attributable										-
51											-
52											-
53											-
54	Not directly attributable										
55											-
56	Distribution switchgear										
57	All asset Values are directly attributable										-
58											-
59											-
60											-
61	Not directly attributable										
62											-
62	Other network assets										
63	All asset Values are directly attributable										-
64											-
65											-
66											-
67	Not directly attributable										
68											-
68	Non-network assets										
69	All asset Values are directly attributable										-
70											-
71											-
72											-
73	Not directly attributable										
74											-
75	Regulated service asset value not directly attributable										
											-

* include additional rows if needed