



Notice

30 June 2021

Non-scheme and light regulation financial reporting requirements

Publication of updated financial reporting templates

The ERA has published updated financial reporting templates under the [non-scheme](#) and [light regulation](#) gas pipeline reporting guidelines.

These templates must be used by operators of gas pipelines in Western Australia if the pipeline is not subject to full regulation and does not have an exemption from providing financial information.

The financial reporting templates were updated to reflect changes to formulas, category and heading labelling, and formatting to correct errors, improve consistency, and enhance the accessibility of reported information.

A new Summary worksheet has been added to the non-scheme template to provide a snapshot of information.

The Financial summary worksheet of the light regulation template has been updated to improve reporting of information.

All changes are documented in the Amendment record worksheet of each template.

Further information

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