



Notice

23 October 2020

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.

The financial reporting templates were updated to reflect changes in how leases are accounted for under standards set by the Australian Accounting Standards Board. The ERA has also incorporated other minor formatting amendments into the templates. All changes are marked within the template.

Section 3.1 of both guidelines requires the service provider to comply with the AASB, except where the guideline provides a method that is not consistent with that disclosed under the AASB. The updated template allows for the separate disclosure of leased assets to those owned by the service provider. If service providers do not separately disclose leased assets, then the basis of preparation should clearly indicate whether there are leased assets included in the other asset categories.

Further information

General enquiries

Tyson Self
Ph: 08 6557 7919
info@erawa.com.au

Media enquiries

Natalie Warnock
Ph: 08 6557 7933 | Mob: 0428 859 826
media@erawa.com.au