

### **Decision No. [XXX]**

**Draft Commerce Act (Gas Distribution Services Information Disclosure) Determination 2012** 

The Commerce Commission: Dr M Berry

S Begg

P Duignan

**S** Gale

**Summary of the determination**: Pursuant to Part 4 of the Commerce Act 1986, the Commerce Commission has determined information disclosure requirements that apply to gas distribution businesses.

This determination is currently in draft form and is intended for consultation purposes only. Following submissions on this draft determination, a final determination will be made. This is expected to occur by the end of May 2012.

Date of Decision: [xx xxxxxxx 2012]

## COMMERCE ACT (GAS DISTRIBUTION SERVICES INFORMATION DISCLOSURE) DETERMINATION 2012

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Pursuant to Part 4 of the Commerce Act 1986, the Commerce Commission makes the following determination:

#### Part 1 General Provisions

#### 1.1 TITLE

This determination is the Commerce Act (Gas Distribution Services Information Disclosure) Determination 2012.

#### 1.2 COMMENCEMENT DATE

This determination comes into force on [ ] May 2012.

#### 1.3 APPLICATION

This determination applies to **gas distribution businesses** as suppliers of regulated goods and services under Part 4 of the **Act**.

#### 1.4 INTERPRETATION

- 1. In this determination, unless the context otherwise requires—
  - 1.1 Terms in bold type have the meaning given to those terms in this section 1.4;
  - 1.2 Terms used in this determination that are defined in the **Act** but not in this determination, have the same meanings as in the **Act**;
  - 1.3 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;
  - 1.4 A word which denotes the singular also denotes the plural and vice versa;
  - 1.5 An obligation to do something is deemed to include an obligation to cause that thing to be done;
  - 1.6 Financial items must be measured and disclosed in accordance with **GAAP** unless otherwise required in this Determination;
  - 1.7 Non-financial items must be measured and disclosed in accordance with standard industry practice unless otherwise required in this Determination.
- 2. If there is any inconsistency between the main body of this determination (including the Appendices) and any schedule to this determination, the main body of this determination prevails.

3. In this determination, including in the schedules, the words or phrases in bold type bear the following meanings:

**% Variance** means:

$$q = \frac{a-b}{b} \times 100$$

where:

a = actual expenditure

b = forecast expenditure

**25th percentile estimate** means the 25th percentile estimate for the

range of the mid-point post tax WACC or mid-

point vanilla WACC determined by the

**Commission** in accordance with clause 2.4.7 of

the IM determination

**75th percentile estimate** means the 75th percentile estimate for the

range of the mid-point post tax WACC or mid-

point vanilla WACC determined by the

Commission in accordance with clause 2.4.7 of

the IM determination

2009 authorisation assets has the meaning set out in the IM

determination

2009 disclosed assets has the meaning set out in the IM

determination

**2009 part year** means amounts determined in accordance with

the IM determination for the period 1 July

2009 to 30 September 2009

Α

Act means the Commerce Act 1986

Actual controllable opex has the meaning set out in the IM

determination

#### Actual expenditure

means, in relation to:

- (a) any disclosure year, expenditure for that disclosure year
- (b) the regulatory period, expenditure for the disclosure years from the start of the regulatory period to the current disclosure year

#### **Adjusted depreciation**

has the meaning set out in the **IM** determination

Adjustment for unamortised initial differences in assets acquired

regulated supplier, the value of the unamortised initial differences in asset values for those assets acquired as unamortised initial differences in asset values is determined in accordance with the input methodologies that applies to the regulated goods or services supplied by that regulated supplier means the value of opening unamortised initial differences in asset values for assets that are disposed of during the year

Adjustment for unamortised initial differences in assets disposed

means

Adjustment resulting from asset allocation

- (a) in relation to the works under construction roll-forward, 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
- (b) in all other instances, the value of *q* calculated using the following formula:

$$q = a - \mathbf{6} - c + d + e - f + g$$

where:

a = total closing RAB value

b = total opening RAB value

c = total depreciation

d = total CPI revaluations

e = assets commissioned

f = asset disposals

#### g = lost and found assets adjustment

The formula must be calculated using component values that relate to the **RAB**.

These inputs are the values that result from the

application of clause 2.1.1 of the IM

determination

Adjustment to reinstate 2009 modified asset values to unallocated amounts

means the value of the adjustment required to the **2009 modified asset values** so the resultant value represents the **unallocated** 

2009 modified asset values

Allocated works under construction

means, for the components of the works under construction roll-forward, the works under construction values after the application of clause 2.1.1 of the IM determination

Allocation methodology type has the meaning set out in the IM

determination

Allocator means the measure used to allocate operating

**costs** or **regulated service asset values** that are **not directly attributable** as set out in clause 2.1.3 or clause 2.1.5 of the **IM determination** 

Allocator type has the meaning set out in the IM

determination

Allocator metric has the meaning set out in the IM

determination

Allowed controllable opex has the meaning set out in the IM

determination

Alternative closing RIV means total closing RAB value less adjustment

resulting from cost allocation less lost and found assets adjustment plus closing deferred tax plus revenue related working capital

Alternative opening RIV means the sum of total opening RAB value plus

opening deferred tax plus revenue related

working capital

Alternative ROI – comparable to

a post-tax WACC

means the alternative ROI comparable to the vanilla WACC less the product of the cost of debt (%), the leverage and the corporate tax

rate

Alternative ROI – comparable to

a vanilla WACC

means:

 $q = (1 + monthly IRR)^{12} - 1$ 

where:

monthly IRR = IRR (13 monthly amounts)

where the 13 monthly amounts are:

- the negative of alternative opening RIV
- the 11 end-of-month notional net cash flows for October to August of the assessment period
- notional net cash flows for September for the assessment period plus alternative closing RIV less term credit spread differential allowance.

Amortisation of initial differences in asset values

has the meaning set out in paragraph (a) of the defined term in the **IM determination** 

**Amortisation of revaluations** 

has the meaning set out in paragraph (a) of the defined term in the **IM determination** 

means asset management plan

AMP planning period

has the meaning specified in clause 3.4 of Appendix A to this determination

**AMP** update

**AMP** 

has the meaning specified in subclause 4 of section 2.5 of this determination

Arm's-length deduction

has the meaning set out in the  $\ensuremath{\mathbf{IM}}$ 

determination

Asset category

means

- (a) in relation to Schedule 5, any of the following: mains pipelines, service pipelines, stations, valve, special crossings, other system fixed assets or other assets
- (b) in all other instances, mains pipelines, service pipelines, stations, valve, special crossings, monitoring & control systems or cathodic protections systems

**Asset category transfers** 

means the value of an asset transferred between asset categories

means:

**Asset disposals** 

(a) in relation to the **unallocated RAB**, the sum of unallocated opening **RAB** values less regulatory depreciation of **disposed assets**, as determined in accordance with

q

the input methodologies identified as applicable to that asset in the **IM determination**;

(b) in relation to the RAB, the value (as determined in accordance with paragraph (a)) which was allocated to gas distribution services in accordance with clause 2.1.1 of the IM determination means asset disposals other than asset disposals to a regulated supplier and asset

Asset disposals (other)

Asset disposals to a regulated supplier

disposals to a related party
means asset disposals disposed of to a
regulated supplier

Asset disposals to a related party

means **asset disposals** disposed of to a **related party** 

Asset management plan

Asset or assets with nonstandard depreciation has the meaning specified in clause 1 of section 2.5 of this determination

means a description of assets or groups of assets where depreciation is not included in

Asset relocations me

Depreciation – standard

means gross capital expenditure where the primary driver is the need to relocate assets due to third party requests, such as for the purpose of allowing road widening or similar needs

Asset replacement and renewal

means gross capital expenditure where the primary driver is maintaining asset integrity to maintain the existing asset performance experienced by consumers. This category includes activities to replace or

refurbish/renew assets as a result of the obsolescence of **network** assets or as a result of their economic, physical, safety or environmental performance (i.e., to meet prudent operator standards). This includes preventative replacement expenditure (consistent with asset life cycle management

policies). It also includes expenditure associated with the ongoing physical security of the assets, SCADA and telecommunications

Assets acquired from a regulated supplier

(a) in relation to the unallocated RAB, the

means:

- sum of value of assets acquired from another **regulated supplier** as determined in accordance with clause 2.2.11(1)(e) of the **IM determination**;
- (b) in relation to the RAB, the sum of value of the assets (as determined in accordance with paragraph (a)) which is allocated to the gas distribution services in accordance with clause 2.1.1 of the IM determination

## Assets acquired from a related party

#### means:

- (a) in relation to the unallocated RAB, the sum of value of assets acquired from a related party as determined in accordance with clauses 2.2.11(1)(f) and (g) of the IM determination;
- (b) in relation to the **RAB**, means the sum of value of the assets (as determined in accordance with paragraph (a)) which is allocated to the **gas distribution services** in accordance with clause 2.1.1 of the **IM determination**

#### **Assets commissioned**

#### means:

- (a) in relation to the unallocated RAB or works under construction, the sum of value of commissioned assets as determined in accordance with clause 2.2.11 of the IM determination;
- (b) in relation to the RAB, the value of the assets (as determined in accordance with paragraph (a)) which is allocated to the gas distribution services in accordance with clause 2.1.1 of the IM determination;
- (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

in relation to the definition of **involved in**, has the meaning set out in the Electricity Industry Act 2010

#### Associates

#### **Attribution rate**

means:

$$q = \frac{a \times b}{c}$$

where:

a =average opening and closing RAB values

b = a leverage rate of 44%

 $c\,$  = total book value of interest bearing debt means 'one off' or 'exceptional' costs incurred often as a result of events outside management

control

**Audited disclosure information** means information disclosed pursuant to any of

subclauses 1.1 and clause 8 of section 2.3, clauses 19 and 20 of section 2.4, subclause 6.1 of section 2.5 and subclauses 1.1 and 1.2 of

section 2.10 of this determination

Average opening and closing RAB values

Average total number of

distribution customers

**Atypical** 

means;

$$q = \frac{a+b}{2}$$

where:

a =total opening RAB value

b = total closing RAB value

means the average of customer numbers measured at the start of the **disclosure year** and at the end of the **disclosure year** 

В

Basis for determining value means the basis for determining the value of

the **related party transaction** in accordance

with clause 5 of section 2.3

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

(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 GDB's latest general purpose financial statements

#### **Business support**

means **operational expenditure** associated with the following corporate activities:

- HR and non-operational training
- finance and regulation including compliance activities, valuations and auditing
- CEO and director costs
- legal services
- consulting services (excluding engineering/technical consulting)
- property management
- corporate communications
- corporate IT
- industry liaison and participation
- commercial activities including pricing, marketing, liaison with consumers and gas retailers
- revenue collection (excluding direct billing)

C

**CAIDI** (Customer (Connection Point) Average Interruption Duration Index)

**Capital contributions** 

**Capital expenditure** 

means the sum of the duration of each interruption during the **disclosure year**, divided by the total number of interruptions (Note: this definition means that CAIDI = SAIDI / SAIFI)

has the meaning set out in the  $\ensuremath{\text{IM}}$ 

determination

means:

- (a) in relation to the **unallocated works under construction**, costs:
  - (i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
  - (ii) that are included or are intended to be included in the value of assets commissioned relating to the unallocated RAB;
- (b) in relation to the report on related party

#### transactions, costs:

- (i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
- (ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB; and
- (iii) that are as a result of related party transactions;
- (c) in all other instances, costs:
  - (i) incurred or forecast to be incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
  - (ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB

**Closing deferred tax** 

Closing RAB (tax value)

Closing RAB value under 'nonstandard' depreciation

Closing RAB value under 'standard' depreciation has the meaning set out in clause 2.3.7(2) of the **IM determination** means the 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** 

means the closing **RAB** value or sum of closing **RAB** values as determined in accordance with Part 2 subpart 2 of the **IM** determination for the relevant asset or assets with non-standard depreciation

#### means:

- (a) in relation to assets or groups of assets where depreciation is included in depreciation - no standard life asset, 'not applicable'
- (b) in relation to assets or groups of assets where depreciation is included in depreciation - modified life assets or depreciation - alternative depreciation determined in accordance with CPP, the sum of closing RAB values as determined

in accordance with the IM determination as if the closing RAB value and all proceeding closing RAB values had been calculated in accordance with clause 2.1.1 of the IM determination applying a physical asset life determined in accordance with either clause 2.2.8(e)(iii) or (f) of the IM determination for the relevant asset or assets with nonstandard depreciation

**Closing RIV** 

means total closing RAB values less

adjustment resulting from cost allocation less lost and found assets adjustment plus closing deferred tax

**Closing tax losses** 

has the meaning given to that term in clause

2.3.2(4) of the IM determination

Closing unamortised initial differences in asset values

means closing unamortised initial differences in asset values determined in accordance with clause 2.3.5(5) of the IM determination

means the Commerce Commission

Commission

Commissioned has the meaning set out in the IM

determination

Complaint

means any separate complaint received from

either a retailer or a customer

Confirmed public reported escapes of gas (PRE)

means any escape of gas confirmed by the GDB excluding third party damage events, routine

survey find and no traces events

Consumer

has the meaning set out in the Act

Consumer group

means the category of **consumer** used by the **GDB** for the purposes of setting **prices** 

means a contract for the supply of goods or services (or both) whether or not the contract, or any part of the contract, is in writing and,

for the avoidance of doubt, includes:

(a) a contract under which goods or services, (or both) are being supplied, although some or all of the terms and conditions in relation to the supply of those goods or services have not been settled; and

(b) any operating agreement, side letter, or

Contract

documentation that influences, adjusts or amends the terms and conditions of that contract

**Control rights** has the meaning set out in the Electricity

Industry Act 2010

Corporate tax rate has the meaning set out in the IM

determination

Cost of debt assumption means the sum of the risk free rate and debt

premium estimates as determined by the **Commission** in accordance with clauses 2.4.3 and 2.4.4 of the IM determination and

published under clause 2.4.8 of the IM determination for each disclosure year

has the meaning set out in the IM Cost of executing an interest

determination

rate swap

Coupon rate

means:

(a) where the information is available publicly, the nominal coupon rate of interest of a qualifying debt on the issue date;

(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

has the meaning set out in clause 2.2.9(4) of

the **IM determination** 

has the meaning set out in clause 2.2.9(4) of

the **IM determination** 

means customised price-quality path

has the meaning given to that term in clause

2.3.2(5) of the IM determination

**Customer connection** in relation to expenditure, means gross capital

> expenditure where the primary driver is the connection of new connection points to the **network** or alterations to the connection of existing connection points where the expenditure relates to connection assets.

means

(a) the disclosure year or

CPI<sub>4</sub>

CPI<sub>4</sub>-4

**CPP** 

**Current period tax losses** 

CY, CY-X or CY+X

- (b) where a '-' precedes 'X', the Xth year preceding the **disclosure year** or
- (c) where a '+' precedes the 'X', the Xth year following the **disclosure year**

D

#### **Data accuracy**

in relation to disclosures of asset register quantities, asset register additions, disposals and relocations, asset health and asset life, means an estimate of the accuracy of the data and is expressed as a whole number between 1 and 4 where 4 means 'accurate' and 1 means 'unreliable'

#### Debt issue cost readjustment

has the meaning set out in clause 2.4.11(4) of the **IM determination** 

Deferred tax balance relating to assets acquired in the disclosure year

has the meaning set out in clause 2.3.7(3) of the **IM determination** 

Deferred tax balance relating to assets disposed in the disclosure year

means the amount of deferred tax associated with the assets disposed of by the **GDB** 

## Deferred tax cost allocation adjustment

means cost allocation adjustments as defined in clause 2.3.7(5) of the **IM determination** 

# Depreciation - alternative depreciation in accordance with CPP

#### means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.6 of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.6 or 2.2.8(4) of the IM determination

## Depreciation - modified life assets

#### means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause2.2.5(2) of the IM determination;

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of assets with a physical asset life determined in accordance with clauses 2.2.8(1)(b) or 2.2.8(2) of the **IM determination** or where clauses 2.2.8(1)(d) and 2.2.8(1)(e)(iv) of the **IM determination** apply with reference to assets with a physical asset life determined in accordance with clauses 2.2.8(1)(b) or 2.2.8(2) of the **IM determination** 

Depreciation - no standard life assets

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination; of assets with a physical asset life determined in accordance with clauses 2.2.8(1)(a) or 2.2.8(1)(d) or 2.2.8(1)(e)(iv)-(v) or 2.2.8(1)(g) of the IM determination or where clauses 2.2.8(1)(d) and 2.2.8(1)(e)(iv) of the IM determination apply with reference to assets with a physical asset life determined in accordance with clauses 2.2.8(1)(a) or 2.2.8(1)(d) or 2.2.8(1)(e)(iv)-(v) or 2.2.8(1)(g) of the IM determination

**Depreciation - standard** 

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination;
   excluding depreciation alternative

depreciation in accordance with CPP,
depreciation - modified life assets, and
depreciation - no standard life assets
means the depreciation or sum of depreciation
as determined in accordance with the IM
determination for the relevant asset or assets

Depreciation charge for the period (RAB)

	with non-standard depreciation
Description of transaction	means a brief description of the transaction
	with a related party, including the goods or
	services provided to or by the GDB as part of
	that transaction
Direct billing	means <b>operating expenditure</b> associated with providing a direct billing service direct to the end <b>consumer</b> . This includes billing services, associated customer call centres, and customer
Directly attributable	account management has the meaning set out in the IM
Directly attributable	determination
Disclosure year	means the 12 month period ending on 30
Disclosure year	September of the year the disclosure relates or
	if the term <b>disclosure year</b> is proceeded by a
	year, the 12 month period ended on 30
	September of that year
Disposed asset	has the meaning set out in paragraph (a) of the
Disposed asset	defined term in the <b>IM determination</b>
	defined term in the <b>no determination</b>
	E
Easement land	has the meaning set out in the <b>IM</b>
	determination
Emergency	[TBC] (a definition has been proposed in the

Pipelines Businesses Draft Reasons Paper and Draft Determinations, which will also be

adopted here)<sup>1</sup>

**Equity return rights** has the meaning set out in the Electricity

Industry Act 2010

**Expenditure or loss deductible** but not in regulatory profit / (loss) before tax

means expenditure or loss deductible but not in regulatory profit / (loss) before tax as determined in accordance with clause 2.3.3(4)(b) of the **IM determination** 

Draft Initial Default Price-Quality Paths for Gas

**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 as determined in accordance with clause 2.3.3(2)(b) of the **IM determination** 

A copy of the Commission's Draft Initial Default Price-Quality Paths for Gas Pipelines Businesses Draft Reasons Paper and Draft Determinations can be found at: http://www.comcom.govt.nz/2012-defaultprice-quality-path/.

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#### **Expenses**

means operational expenditure and passthrough and recoverable costs accrued in each of the months of the disclosure year. Where costs are notional they should be recognised evenly over the months of the disclosure year

#### F

#### **Fault**

#### Forecast expenditure

means TBC [technical consultation] means, in relation to:

- (a) current disclosure year, the forecast expenditure for the current disclosure year disclosed pursuant to section 2.5 of this determination immediately prior to the start of the current disclosure year
- (b) regulatory period, the forecast expenditure for the disclosure years from the start of the regulatory period to the current disclosure year disclosed pursuant to Part 5 of the IM determination where a CPP is in place for the current disclosure year or disclosed pursuant to section 2.5 of this determination prior to the start of the disclosure year preceding the regulatory period where a CPP is not in place for the current disclosure year

#### G

#### **GAAP**

#### Gains / (losses) on asset sales

means generally accepted accounting practice in New Zealand means, in relation to:

- (a) assets disposals to a related party, nil;
- (b) assets disposals to a regulated supplier, nil:
- (c) **asset disposals (other)**, the values determined in accordance with:

sale price of an asset - assets disposals (other)

where each component has the value allocated to gas distribution services in accordance with clause 2.1.1 of the IM determination

**GDB** means gas distribution business as that term is

defined in the **IM determination** 

**GPB** means gas pipeline businesses, and includes

GDBs and GTBs

**GTB** has the meaning set out in the Commerce Act

> (Gas Transmission Services Input Methodologies) Determination 2010

Gas distribution services has the meaning set out in the IM

determination

Gas pipeline services has the meaning set out in s 55 of the Act

**Gross capital expenditure** means capital expenditure plus capital

contributions and net value of vested assets

Gross capital expenditure on means the sum of:

distribution network customer connection plus system growth plus quality of supply plus asset replacement and

renewal plus asset relocations plus legislative

and regulatory

Gross term credit spread means the sum of term credit spread

> difference, cost of executing an interest rate swap and debt issue cost readjustment for

qualifying debt

Н

Highest rate of capitalised means the highest rate of finance used as the

cost of financing capitalised in works under

construction

I

IM determination means the Commerce Act (Gas Distribution

Services Input Methodologies) Determination

2010

Income included in regulatory

profit / (loss) before tax but not

taxable

differential

finance applied

means income included in regulatory profit / (loss) before tax but not taxable as determined

in accordance with clause 2.3.3(4)(a) of the IM

determination

Income not included in

regulatory profit / (loss) before

tax but taxable

means income not included in regulatory profit / (loss) before tax that is taxable as determined in accordance with clause 2.3.3(2)(a) of the IM

determination

Increase/(decrease) in value means the adjustment to the value of included resulting from rolling forward

or value modified assets resulting from

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the asset adjustment process adjustments

applying clause 2.2.1(6)(c) of the **IM determination**. Included and value modified have the meanings as set out in clause 2.2.1 of the **IM determination** 

Increase in value resulting from revaluations in accordance with 2.2.1(3)(b)

means the value of revaluations as determined in accordance with clause 2.2.1(3)(b) of the **IM determination** 

Incremental gain/(loss) in year

means the incremental change or incremental adjustment term for the **disclosure year** determined in accordance with clause 3.3.1 of the **IM determination** 

**Independent auditor** 

means a person who:

- (a) is qualified for appointment as auditor of a company under the Companies Act 1993 or, where the GPB 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 GPB that is likely to involve 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; and
- (d) is not associated with nor directed by any person who has provided any such assistance, advice, or opinion

Initial disclosure year means the disclosure year 2012

Input methodology claw-back

means a cost specified in clause 3.1.3(1)(b) of

Interruption

the **IM determination** 

means, in relation to the supply of gas to a connection point, the cessation of supply of gas to that connection point for a period of 1 minute or longer, including the short time taken to replace a defective regulator means any of the following classes of

Interruption class

interruptions:

Class A, being a planned interruption by a GTB

Class B, being a planned interruption by a GDB Class C, being an unplanned interruption on the GDB's network, excluding interruptions cause by third party damage and excluding any occurrence of insufficient system capability to provide the required quantity of gas to a supply point due to a failure on the transmission network

Class D, being an **unplanned interruption** by a **GTB** 

Class I, being an **unplanned interruption** on the **GDB**'s network cause by third party damage has the meaning set out in section 74 of the Electricity Industry Act 2010, as if the references to distributor, generator or retailer in s 74(1) were read as references to a **GDB** or any other **person** 

means internal rate of return

means the day on which a qualifying debt or non-qualifying debt is issued

L

means gross capital expenditure where the

primary driver is new regulatory or legal requirements. This category includes any step changes in gross capital expenditure as a result of a new requirement (for example a new earthquake code or requirement to provide Ultra-Fast Broadband access and meet electrical safe distance rules). This does not include assets replaced because of condition assessment or ongoing work to improve or maintain the safety or environmental impact of

the **network** 

has the meaning set out in the **IM** 

determination

**Levies** means a cost specified in clause 3.1.2(2)(b) of

the IM determination

means revenue from **prices** 

Involved in

IRR

Issue date

Leverage

Line charge income

Legislative and regulatory

1299566.5

23

Line item

has the meaning set out in the **IM** 

Load factor

means

determination

#### where

a = the amount of gas (in gigajoules) entering the system or systems

b = the maximum monthly amount of gas (in gigajoules) entering the system or systems

Lost and found assets adjustment

#### means:

- (a) in relation to the unallocated RAB, the value of found assets as determined in accordance with clause 2.2.12 of the IM determination, less the value of lost assets. The value of a lost asset is the unallocated opening RAB value of the asset less regulatory depreciation as determined in accordance with the IM determination:
- (b) in relation to the RAB, the value of the asset (as determined in accordance with paragraph (a)) which is allocated to gas distribution services in accordance with clause 2.1.1 of the IM determination

М

**Mains pipelines** 

Material influence

means a pipe installed to convey gas to individual services or other distribution facilities

Market value of asset disposals

means the market value of **disposed assets** sold or transferred to a **related party** has the meaning set out in the Electricity Industry Act 2010

Merger and acquisition expenses

means expenditure related to merger and acquisition activities irrespective of the outcome of the merger or acquisition, but proportionate to the extent the benefits of the

2/

Mid-point estimate of post tax WACC

merger or acquisition would relate to gas distribution services where the expected benefits to gas distribution services from the merger or acquisition have been disclosed means the mid-point estimate of vanilla WACC for the 5 year period commencing on the first day of the disclosure year determined by the Commission in accordance with subpart 4 of part 2 of the IM determination

Mid-point estimate of post tax WACC

means the mid-point estimate of post tax
WACC for the 5 year period commencing on
the first day of the **disclosure year** determined
by the **Commission** in accordance with subpart
4 of part 2 of the **IM determination** 

Ν

Name of related party

means either the legal name of the **related party** that has entered into a transaction with
the **GDB** or 'inter-company' where the
transaction is between the regulated and
unregulated parts of the **GDB** 

Net incremental rolling incentive scheme

means the sum of previous years incremental gain/loss from the 5 disclosure years preceding the current disclosure year

Net recoverable costs allowed under incremental rolling incentive scheme

 (a) net incremental rolling incentive scheme is positive, net incremental rolling incentive scheme;

(b) **net incremental rolling incentive scheme** is nil or negative, nil

Net value of vested assets

means the fair value of assets whose ownership is vested in a **GDB** (whether or not for some consideration) less any consideration paid for those assets

Network

has the meaning set out in the  $\ensuremath{\text{IM}}$ 

**Network support** 

means **operational expenditure** where the **primary driver** is the management of the

network including:

determination

means, where:

 asset management planning including preparation of the AMP, load forecasting,

#### network modelling

- network and engineering design (excluding design costs capitalised for capital projects)
- network policy development (including the development of environmental, technical and engineering policies)
- standards and manuals for **network** management
- network record keeping and asset management databases including GIS
- outage recording
- connection and customer records/customer management databases
- customer queries and call centres (not associated with direct billing)
- operational training for network management and field staff
- operational vehicles and transport
- IT & telecoms for network management (including IT support for asset management systems)
- day to day customer management including responding to queries on new connections, disconnections and reconnections
- engineering and technical consulting
- network planning and system studies
- logistics (procurement) and stores
- **network** asset site expenses and leases
- Route/easement management (including locating pipelines for third parties, mark cuts, stand-overs, obstructions, plans and permits)
- surveying of new sites to identify work requirements
- engineering/technical consulting services (excluding costs capitalised for capital projects)

•	contractor/contracts management	
(excluding costs capitalised for ca		
	projects)	

- transmission operator liaison and management
- network related research and development means the operating costs or regulated service asset value allocated to gas distribution services in accordance with the new allocator and line items for each of the relevant disclosure years
- means the **allocator** or **line items** that are used subsequent to the change in **allocator** or **line items**
- in relation to an expenditure or revenue forecast, means the New Zealand dollar prices expected to apply at the time of transaction means services of the GDB that are not gas distribution services
- means interest bearing debt that is not a qualifying debt
- means the value of assets identified in clause 2.2.2(d) of the **IM determination** means a **contract** that is not a **standard contract**
- means gross capital expenditure that is not directly incurred on the distribution system. This includes expenditure on information and technology systems, IT software upgrade costs, asset management systems, customer management systems, office buildings, depots and workshops, office furniture and equipment, motor vehicles, tools, plant and machinery.
- means:(a) in relation to operating costs, operating costs that are not directly attributable;
- (b) in relation to regulated service asset values, regulated service asset values that are not directly attributable

**New allocation** 

New allocator or line item

Nominal New Zealand dollars

Non-gas distribution services

Non-qualifying debt

Non-qualifying intangible assets

Non-standard contract

Non-system fixed assets

Not directly attributable

27

Notional deductible interest

has the meaning set out in clause 2.3.4(2) of

the IM determination

Notional interest tax shield

means the product of **notional deductable interest** and the **corporate tax rate** applicable
to the current **disclosure year** 

Notional net cash flows

means, in relation to the:

- (a) ROI, operating surplus / (deficit) less regulatory tax allowance less assets commissioned plus asset disposals
- (b) alternative ROI, revenue less expenses less tax less assets commissioned plus asset disposals

0

Opening deferred tax

has the meaning set out in the **IM** 

Opening RAB (tax value)

determination

**Opening RIV** 

means the sum of regulatory tax asset value for assets included in total opening RAB values means the sum of total opening RAB values plus opening deferred tax

**Opening tax losses** 

has the meaning given to that term in clause 2.3.2(3) of the **IM determination** means

Opening value of fully depreciated, disposed and lost assets

- (a) in relation to the unallocated RAB, the sum of unallocated RAB values of assets included in the total opening RAB values that are fully depreciated during the disclosure year, asset disposals and lost assets included in lost and found assets adjustment;
- (b) in relation to the RAB, the sum of RAB opening RAB values of assets that are fully depreciated during the disclosure year, asset disposals and lost assets included in the lost and found assets adjustment means closing unamortised initial differences in asset values for the preceding disclosure

Opening unamortised initial differences in asset values

**year** has the meaning set out in the **IM** 

**Operating cost** 

determination

Operational expenditure

means **operating costs** after applying clause 2.1.1 of the **IM determination**, except in

relation to the report on related party transactions where it means operating costs from related party transactions as determined after applying clause 2.1.1 of the IM determination

determina

Operational expenditure on distribution network

means the sum of service interruptions, incidents and emergencies, routine and corrective maintenance and inspection, system operations and network support means total regulatory income less

**Operating surplus / (deficit)** 

operational expenditure less pass through and recoverable costs

**Original allocation** 

means the operating costs or regulated service asset values allocated to gas distribution services in accordance with the original allocator and line items for each of the relevant disclosure years

Original allocator or line items

means the **allocator** or **line items** that were used prior to the change in **allocator** or **line items** 

**Original requirements** 

means the Gas (Information Disclosure) Requirements 1997 means:

**Original tenor** 

- (a) where the qualifying debt or nonqualifying 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 nonqualifying debt is issued to a related party, the shorter of the-
  - (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

Other adjustments to the RAB tax value

means

$$q = a - (b + c - d - e)$$

where:

a = closing RAB (tax value)

b = opening RAB (tax value)

c = regulatory tax asset value of assets commissioned

 $d_{\rm =}$  regulatory tax asset value of asset disposals

e =tax depreciation

Other assets means assets used by the GDB to provide gas

distribution services and which are not mains pipelines, service pipelines, stations, value, special crossings or other system fixed assets

Other regulated income has the meaning set out in the IM

determination;

Other related party transactions means the value of related party transactions

that are not disclosed as total regulatory income, operational expenditure, capital expenditure or market value of asset disposals

Other specified pass-through

costs

means costs identified in clause 3.1.2(1)(b) of

the IM determination

Other system fixed assets means TBC [technical consultation]

Outage event means any unplanned interruption that affects

more than 5 customers

Outage in SAIDI assessed value is given the value 'Yes' if the GDB is subject to

price-quality regulation and the fault described gave cause to an interruption that contributed to the **GDB**'s **SAIDI** assessed value for the assessment period in which the fault occurred,

otherwise 'No'

OVABAA allocation increase has the meaning set out in the IM

determination

Р

Pass-through and recoverable

costs

means a cost specified in clause 3.1.2 or 3.1.3

of the IM determination

**Person** means a natural person, a corporation sole, a

body corporate or an unincorporated body

**Peak day** means the day of the **peak week** where the

throughput of gas (in gigajoules) in a system, or at a given point in a system, is at its highest

Peak week

Peak demand means maximum daily demand (in gigajoules)

**Peak hour** means the hour of the day where the

throughput of gas (in gigajoules) in a system, or at a given point in a system, is at its highest

at a given point in a system, is at its nighest

throughput of gas (in gigajoules) in a system, or at a given point in a system, is at its highest

means the week in a disclosure year where the

**Planned interruption** means, in relation to any **interruptions** that

have been planned by a **GPB** in respect of which not less than 10 working days' notice

was given to the end customer

(Note: planned interruptions occur when a **GPB** needs to disconnect supply either for its own reasons (eg, to undertake maintenance or construction work) or on the initiative of another party (eg, customer, local council,

other utilities providers)

**Poor pressure event** means a confirmed unplanned incident where

delivery pressure drops below target levels within a pressure system. Third party damage events to the **network** should be included, but incidents cause by low gate pressure should be

excluded.

**Prescribed contract** in relation to a **GDB**, means -

(a) a contract under which the **GDB** carries out **gas pipelines services**:

(b) a contract for **related services**, if goods or services are to be supplied under the

contract by-

(i) the **GDB**; or

(ii) a person that is involved in the GDB;or

(iii) a person that carries out gas pipeline services by means of a system that is owned by the GDB; or

(iv) a person that is involved in a person of the kind referred to in subparagraph (iii)

Prescribed terms and conditions

means, in relation to a contract for the carrying

out of **gas pipelines services**, the terms and conditions of the contract that—

- (a) describe the goods or services to be supplied under the **contract**
- (b) describe the quantity or amount of those goods or services
- (c) specify, determine, or provide for the determination of the:
  - (i) **price** at which those goods or services are to be supplied
  - (ii) timing of payment for those goods or services
  - (iii) security for payment for those goods or services
  - (iv) GDB's obligations and responsibilities (if any) to consumers in the event that the supply of gas pipelines services to consumers is interrupted.

**Pressure regulating stations** 

means an installation that automatically regulates the pressure into a downstream piping system

Pressure systems

means a configuration of connected pipes and fittings, at the same nominal operating pressure, used for the conveyance of gas means the incremental change or incremental adjustment term for the **disclosure year** in question determined in accordance with clause

Previous years' incremental gain/(loss)

3.3.1 of the IM determination

Previous years' incremental gain/(loss) adjusted for inflation

means the **previous years' incremental gain/(loss)** carried forward by applying the inflation rate in accordance with clause 3.3.2(1)

of the IM determination

Prices has the meaning set out in the IM

determination;

Pricing date means the day on which a qualifying debt is

oriced

**Pricing principles** means, in relation to the supply of **gas pipeline** 

**services**, the principles as defined in clause

2.5.2 of the IM determination

32

**Pricing strategy** 

**Primary driver** 

means a strategy on the approach to setting **prices** whether in writing or not means the primary reason for a decision to incur a cost in the year the cost was incurred or forecast to be incurred.

For example, an asset may be relocated at the request of a third party and, at the same time, capacity on the asset increased to take account of expected future demand. If it is the third party request that required the asset to be relocated at that time, then the gross capital expenditure would be allocated to asset relocation. If the deadline for relocating the asset was not imminent, but the project had to be completed to allow for the increase in capacity, then the gross capital expenditure would be allocated to system growth. Where there is more than one driver for a cost, and the cost is a significant proportion of operational expenditure or gross capital expenditure, 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

in relation to any information, means to:

- (a) disclose the information to the public on the Internet at the GDB's usual publicly accessible website;
- (b) make copies of the information available for inspection by any person during ordinary office hours, at the principal office of the GDB making the public disclosure and
- (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

**Publicly disclose** 

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 the case may be), and **public disclosure** and **publicly disclosing** 

have corresponding meanings

Q

**Qualifying debt** 

has the meaning set out in paragraph (a) of the defined term in clause 1.1.4(2) of the **IM** determination

**Quality of supply** 

in relation to expenditure, means gross capital expenditure where the primary driver is to improve the asset performance experienced by consumers. This may include expenditure to:

- reduce the overall outage/fault rate of the network
- reduce the average time that consumers are affected by planned interruptions/unplanned interruptions
- reduce the average number of consumers affected by planned interruptions/unplanned interruptions

R

**RAB** 

means regulatory asset base and for the components of the RAB roll-forward, the values after applying clause 2.1.1 of the **IM determination** 

**Rates** 

means a cost specified in clause 3.1.2(2)(a) of

ngo

the **IM determination** 

Rationale for change

means the rationale for changing the **allocator** or **line items**, including whether the change occurred because of change in circumstance or

another reason

**Real New Zealand dollars** 

means, in relation to the prospective disclosures made under clauses 1, 4 and 5 of

	section 2.5, New Zealand dollars denominated		
	in real terms as at the mid-point of the		
	disclosure year		
Reason for non-standard	means:		
depreciation	(a) in relation to assets or groups of assets		
•	where depreciation is included in		
	depreciation - no standard life asset, 'no		
	standard life';		
	(b) in relation to assets or groups of assets		
	where depreciation is included in		
	depreciation - modified life assets,		
	'modified life';		
	(c) in relation to assets or groups of assets		
	where depreciation is included in		
	depreciation - alternative depreciation		
	determined in accordance with CPP, 'CPP		
	amendment'		
Record	has the meaning set out in section 4 of the		
	Public Records Act 2005		
Recoverable costs	has the meaning set out in the IM		
	determination		
Recoverable customised price-	means a cost specified in clause		
quality path costs	3.1.3(c),(d),(e),(f) or (g) of the <b>IM</b>		
	determination		
Regions	means the portions of the <b>network</b> to which		
	each posted standard price schedule applies		
Regulated services	has the meaning set out in the <b>IM</b>		
	determination		
Regulated service asset value	has the meaning set out in the <b>IM</b>		
	determination		
Regulated supplier	has the meaning set out in the <b>IM</b>		
	determination		
Regulatory net taxable income	has the meaning specified in clause 2.3.1(2) of		
	the IM determination		
Regulatory period	has the meaning set out in the <b>IM</b>		

determination

following formula:

means the regulatory profit / (loss) before tax

means the value of q calculated using the

less the regulatory tax allowance

tax

Regulatory profit / (loss)

Regulatory profit / (loss) before

$$q = a - b + c$$

where:

a = operating surplus / (deficit)

b =total depreciation

c = total CPI revaluations

Regulatory tax allowance

Regulatory tax asset value

has the meaning set out in clause 2.3.1 of the

**IM** determination

has the meaning set out in the IM

determination

Regulatory tax asset value of asset disposals
Regulatory tax asset value of

Regulatory tax asset value of assets commissioned

Regulatory taxable income

Related party

Related party transaction Related services means the sum of **regulatory tax asset values** for assets that have a value in **asset disposals** means the sum of **regulatory tax asset values** for assets that have a value in **assets** 

commissioned

has the meaning set out in the IM

determination

has the meaning set out in the IM

determination

means a transaction with a **related party** means any **contract** for the supply of goods or services (other than a **contract** for the supply or conveyance of gas or the supply of gas appliances) in any case where-

- (a) there is a linkage between:
  - (i) that **contract**; and
  - (ii) a **contract** for the supply or conveyance of gas

by reason that the consideration for the supply of those goods or services is linked to, or combined with, payment for the supply or conveyance of that gas; and

- (b) the monetary value of the goods or services supplied, or to be supplied, under the contract referred to in (a)(i) above, in respect of:
  - (i) the period of 12 months immediately before the information relating to the contract for the supply or conveyance of gas that is publicly disclosed as required by clauses 9 or 10 of section

2.4; or

(ii) the period of 12 months immediately after that information is **publicly** disclosed-

amounts to or will amount to more than 1% of the monetary value or projected monetary value of the **contract** for the supply or conveyance of gas

Response time to emergencies

[TBC] (a definition has been proposed in the Draft Initial Default Price-Quality Paths for Gas Pipelines Businesses Draft Reasons Paper and Draft Determinations, which will also be adopted here)<sup>2</sup>

Revaluation rate has the meaning set out in the IM

determination

Revenue means total regulatory income accrued in each

of the months of the disclosure year

Revenue related working capital means for the opening RIV and closing RIV, the revenue for the last month of the disclosure year

ROI means return on investment
ROI comparable to a vanilla means:

 $q = (1 + half-yearly IRR)^2 - 1$ 

where:

half-yearly IRR = IRR (3 half-yearly amounts)

where the 3 half-yearly amounts are:

- the negative of opening RIV (year-start)
- notional net cash flows (mid-year)
- the closing RIV less term credit spread differential allowance (year-end).

means the ROI comparable to the vanilla WACC less the product of the cost of debt (%), the leverage and the corporate tax rate means operational expenditure where the primary driver is pre-planned or programmed inspection, testing and maintenance work schedules. This includes visual checking of the external condition of system assets including

ROI comparable to a post-tax WACC

WACC

Routine and corrective maintenance and inspection

Ibid.

any associated civil constructions (eg, pressure regulating stations) and activity relating to the invasive (hands on) examination of, and the undertaking of any subsequent works to repair defects or replace components of network assets, where the expenditure is not capitalised. Includes land owner negotiation and arrangements associated with these activities. Examples of activities classified as routine and corrective maintenance and inspection include:

- vehicle and foot patrols
- asset surveys including intelligent pigging
- network pressure monitoring and reading gauges
- non capitalised renewal, replacement and refurbishment of network assets and/or components thereof
- environmental response
- painting of network assets
- outdoor and indoor maintenance of stations, including weed clearance, lawn mowing and fencing,
- functional and intrusive testing of assets, plant & equipment including critical spares and equipment

S

SAIDI (System Average Interruption Duration Index)

SAIFI (System Average Interruption Frequency Index)

Secondary assets

means the sum of the duration of each interruption during the disclosure year divided by the average total number of distribution customers

means the total number of interruptions during the disclosure year divided by the average total number of distribution customers

means system fixed assets that support the conveyance of gas. Secondary assets include monitoring & control systems and cathodic

protection systems

means any self-insurance allowance allowed by

the Commission through a CPP

Service pipeline means a pipe that carries gas from a mains

pipeline to a meter that measures gas

delivered to a **consumer** or equivalent point of

supply

Service interruptions, incidents

Self-insurance allowance

and emergencies

means operational expenditure where the **primary driver** is caused by an unplanned instantaneous event or incident that impairs the normal operation of **network** assets. This relates to reactive work (either temporary or permanent) undertaken in the immediate or short term in response to an unplanned event. This category also includes the direct cost of providing a service to respond to reported gas escapes, loss of supply and low pressure reports to make safe, including a repair allowance, the cost of rechecks, restoring supply, provision for 24/7 response and any waiting/non-productive time for response teams. Includes back-up assistance required to restore supply, repair leaks or make safe. It also includes operational support used during the outage or emergency response. It also includes any necessary response to events arising in the **transmission system**. It does not include expenditure on activities performed proactively to mitigate the impact such an event would have should it occur.

Planned follow-up activities resulting from an event which were unable to be permanently repaired in the short term are to be included under routine and corrective maintenance and inspection

means an asset used by more than one

services

means assets installed as part of a new connection project used by only one

connecting consumer in order to receive gas

consumer in order to receive gas pipelines

pipeline services

**Shared asset** 

Sole use assets

## **Special crossings**

means TBC [technical consultation]

Standard contract

means, any **contract** (being a **contract** for the carrying out of **gas pipeline services**) between a **GDB**, and any other **person**, where –

- (a) the price at which the gas pipeline services are to be carried out under the contract is determined solely by reference to a schedule of prescribed terms and conditions, being a schedule that is publicly disclosed; and
- (b) at least 4 other persons have such contracts with the GDB, and none of those other persons is involved in the GDB, or with any of those other persons

Sub-network

means, in relation to **network** assets of—

- (a) Vector, either the assets located in the Auckland geographic region or the assets located outside that region; and
- (b) Powerco, either the assets located in the Wellington and the Hutt Valley & Porirua geographic regions or the assets located outside those regions

System

System growth

in relation to a pipeline owner, means a configuration of connected pipes and other fittings that are used or intended to be used for the conveyance or supply of gas

means gross capital expenditure where the primary driver is a change in demand (either load or number of connections) on the existing network asset which results in a requirement for either additional capacity to meet this demand or additional investment to maintain current security and quality of supply standards due to the increased demand. This includes gross capital expenditure associated with

System operations

means **operational expenditure** relating to office based system operations, including:

call centre costs

SCADA and telecommunications

interruption planning and notification

Т

**Target revenue** means the revenue that the **GDB** expects to

obtain from prices

Tax payments means regulatory tax allowance recognised

proportionally to how the **GDB** has paid (or would have paid tax) over the tax year preceding the end of the **disclosure year** has the meaning set out in clause 2.3.8(3) of

**Tax depreciation** has the meaning set out in clause 2.3.8(3) of

the IM determination

Tax effect has the meaning set out in the IM

determination

Tax effect of amortisation of initial differences in asset values

means the tax effect of amortisation of initial

differences in asset values

Tax effect of other temporary

differences

means the tax effect of positive temporary

differences less negative temporary

differences. Positive temporary differences and negative temporary differences have the meanings set out in clause 2.3.8 of the IM

determination

Tax effect of adjusted

depreciation

means the tax effect of adjusted depreciation

Tax effect of total tax

depreciation

means the tax effect of tax depreciation

Term credit spread difference

has the meaning set out in the IM

determination

Term credit spread differential

allowance

has the same meaning as the 'term credit spread differential' as set out in clause

2.4.11(3) of the **IM determination** 

Third party damage event

means an event whereby damage to the **GDB**'s **network** (both mains and services) by a third

party has resulted in an interruption

(Note: third party damage excludes damage caused by **related parties** or by contractors in

the service of the GDB)

Total attributable to regulated

service

means the sum of **directly attributable** and **not directly attributable** that is attributable to **gas** 

pipeline services

Total book value of interest

means the sum of **book value** of **qualifying debt** and **non-qualifying debt** at the date of the

## bearing debt

latest general purpose financial statements

## **Total closing RAB values**

#### means:

- (a) in relation to the unallocated RAB, the sum of unallocated closing RAB values as determined in accordance with the IM determination;
- (b) in relation to the RAB, the sum of closing RAB values as determined in accordance with the IM determination

# **Total CPI revaluations**

#### means:

- (a) in relation to the unallocated RAB, the sum of unallocated revaluation as determined in accordance with the IM determination:
- (b) in relation to the RAB or regulatory profit, the sum of revaluations as determined in accordance with the IM determination

# **Total depreciation**

# means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation as determined in accordance with the IM determination;
- (b) in relation to the RAB or regulatory profit, the sum of depreciation as determined in accordance with the IM determination means the sum of gross capital expenditure on distribution network and operational expenditure on distribution network means the sum of non-system fixed assets plus business support plus direct billing

# Total expenditure on distribution network

# Total expenditure on distribution network business

## **Total opening RAB values**

# means:

- (a) in relation to the unallocated RAB, the sum of unallocated opening RAB values as determined in accordance with the IM determination;
- (b) in relation to the RAB, the sum of opening RAB values as determined in accordance with the IM determination

#### **Total opening RAB values**

#### means:

(a) in relation to the unallocated RAB, total

suhi	ect	tο	reva	luations	:
JUD	CCL	w	I C V a	uations	,

opening RAB values - unallocated RAB less opening RAB value of fully depreciated, disposed and lost assets - unallocated RAB;

(b) in relation to the RAB, total opening RAB
 values - RAB less opening RAB value of
 fully depreciated, disposed and lost assets
 - RAB

# **Total regulatory income**

Total unadjusted asset values

**Transmission system** 

#### means:

- (a) in relation to the Report on Regulatory Profit, sum of line charge revenue and other regulatory income
- (b) in relation to the report on **related party transactions**, total **regulatory income** (as
  determined in accordance with paragraph
  (a)) from **related party transactions**

(a)) from related party transactions means the sum of 2009 authorisation assets and 2009 disclosed assets

means that part of the **system** that conveys gas from the point where the gas leaves a gas processing facility to the boundary of the gasworks or gate station outlet flange

supplying gas-

- (a) for distribution; or
- (b) to a gas customer, where the gas does not enter a distribution system

means for the components of the RAB roll-

U

# **Unallocated RAB**

forward, the values before the application of clause 2.1.1 of the **IM determination** means for the components of the **works under construction** roll-forward, the **works under construction** values before the application of

Unallocated works under construction

clause 2.1.1 of the **IM determination** 

Unallocated 2009 modified asset values

means the value of the **2009 modified asset values** before any allocation of asset value relevant to the regulatory disclosures been

undertaken

**Unallocated initial RAB value** 

means the values of assets as determined in accordance with clause 2.2.3(1) of the **IM** 

## determination

**Unplanned interruption** means any interruption that was not a **planned** 

interruption

Unregulated services has the meaning set out in the IM

determination

**Utilised tax losses** has the meaning set out in paragraph (a) of the

defined term in the IM determination

٧

Value of transaction means the value of the related party

**transaction** as determined in accordance with clause 5 of section 2.3 of this determination means a fitting installed in a pipeline designed

to control the flow of gas

W

Weighted average expected

total asset life

means the weighted average expected total asset life of assets calculated by using the opening RAB values as weights where opening RAB value has the meaning set out in the **IM** 

**Determination** 

Weighted average remaining

asset life

Valve

means the weighted average remaining asset life of assets calculated by using the opening RAB values as weights where remaining asset life and opening RAB values has the meaning set out in the **IM Determination** 

Weighted average remaining useful life of relevant assets (years)

means the weighted average remaining useful life of assets included in opening unamortised initial differences in asset values calculated by using the opening unamortised initial difference in asset values as weights means:

**Works under construction** 

(a) in relation to unallocated works under construction, the value of calculated using the following formula:

$$q = a + b - c + d$$

where:

a = unallocated works under construction

- preceding disclosure year

- $b_{=}$  unallocated capital expenditure
- c = unallocated assets commissioned
- d = adjustment resulting from cost allocation
- (b) in relation to allocated works under construction, the value (as determined in accordance with paragraph (a)) which was allocated to gas pipeline services in accordance with clause 2.1.1 of the IM determination
- (c) in relation to the establishment of the initial RAB value, the value of works under construction included in unallocated 2009 modified asset values as works under construction is defined in the IM determination

Υ

# Year change made

#### means:

- (a) in relation to assets or groups of assets where depreciation is included in depreciation - no standard life asset, the year the asset was acquired;
- (b) in relation to assets or groups of assets where depreciation is included in depreciation - modified life assets, the year the asset life was modified;
- (c) in relation to assets or groups of assets where depreciation is included in depreciation - alternative depreciation determined in accordance with CPP, the start of the CPP period

# Part 2 Disclosure Requirements

#### 2.1 INFORMATION DISCLOSURE

- 1. Subject to sections 2.9 and 2.10, from the commencement date every **GDB** must comply with the information disclosure requirements set out in this determination and, in particular, must comply with:
  - 1.1 The requirements to disclose financial and other information in section 2.3
  - 1.2 The requirement to disclose pricing and related information in section 2.4
  - 1.3 The requirement to disclose asset management information in section 2.5
  - 1.4 The audit, certification and verification requirements in section 2.6 and 2.7
  - 1.5 The retention and continuous disclosure requirements in section 2.8.
  - 1.6 The transitional provisions in section 2.10

#### 2.2 APPLICABLE INPUT METHODOLOGIES

- 1. Every **GDB** must apply the following input methodologies as applicable, when complying with this determination:
  - 1.1 asset valuation
  - 1.2 cost allocation
  - 1.3 treatment of taxation
  - 1.4 pricing methodologies

### 2.3 FINANCIAL INFORMATION

Annual Disclosure Relating to Financial Information

- 1. Subject to clauses 2, 3, 4 and 5 of this section and section 2.10, within 5 **months** after the end of each **disclosure year**, every **GDB** must disclose information relating to its financial position by:
  - Subject to subclauses 1.3 and 1.4 of this section, completing each of the following reports by inserting all information relating to the gas pipeline services supplied by the GDB for that disclosure year:
    - 1.1.1 the Report on Return on Investment set out in Schedule 1;
    - 1.1.2 the Report on Regulatory Profit set out in Schedule 2;
    - 1.1.3 the Report on Regulatory Tax Allowance set out in Schedule 3

- 1.1.4 the Report on Term Credit Spread Differential Allowance set out in Schedule 4;
- 1.1.5 the Report on Regulatory Asset Base Roll Forward set out in Schedule5:
- 1.1.6 the Report on Expenditure set out in Schedule 6;
- 1.1.7 the Report on Expenditure Forecasts set out in Schedule 7;
- 1.1.8 the Report on Related Party Transactions set out in Schedule 8;
- 1.1.9 the Report on Asset Allocations set out in Schedule 9;
- 1.1.10 the Report on Cost Allocations set out in Schedule 10; and
- 1.2 **Publicly disclosing** each of those reports;
- 1.3 In completing Schedule 1, a **GDB** can elect to disclose information in accordance with section 1c of Schedule 1;
- 1.4 Schedule 4 is only required to be completed by qualifying suppliers as qualifying suppliers is defined in the **IM determination**.
- 2. Where an item disclosed in accordance with clause 1 and section 2.10 is classified differently from the previous year a **GDB** must disclose as notes to the relevant disclosure the:
  - 2.1 Nature of the item reclassified
  - 2.2 Value of the item in the current **disclosure year** and in the previous **disclosure year**
  - 2.3 Classification of the item in the previous **disclosure year**
  - 2.4 Classification of the item in the current **disclosure year**
  - 2.5 Reason why the item has been reclassified
- 3. Subject to section 2.10, in completing Schedule 6:
  - 3.1 For customer connections in note 6a(i) of Schedule 6, disclose customer connections expenditure by consumer groups consistent with the pricing statistics disclosure
  - 3.2 For each material **asset relocation** project:
    - 3.2.1 separately disclose a description of the project and its value in note 6a(iv) of Schedule 6

- 3.2.2 disclose the purpose of the project and a description of the assets created for each project in the commentary to note 6a in Schedule 6.
- 3.3 For each material quality of supply project:
  - 3.3.1 separately disclose a description of the project and its value in note 6a(iii) in Schedule 6;
  - 3.3.2 disclose the purpose of the project and a description of the assets created for each project in the commentary note 6a in Schedule 6
- 3.4 For each material **legislative and regulatory** project:
  - 3.4.1 separately disclose a description of the project and its value in note 6a(v) in Schedule 6;
  - 3.4.2 disclose the purpose of the projects and a description of the assets created for each project in the commentary to note 6a in Schedule 6;
- 3.5 For each material atypical non-system fixed assets project:
  - 3.5.1 separately disclose a description of the project and its value in note 6a(vi) in Schedule 6
  - 3.5.2 disclose the purpose of the projects and a description of the assets created for each project in the commentary to note 6a in Schedule 6
- 3.6 For each material **atypical** expenditure included in **operational expenditure** separately disclose a description of the project, the purpose of the project, a description of the assets, the asset's value and the **operating expenditure** categories the expenditure relates to in the commentary to note 6b in Schedule 6
- 4. In completing Schedules 9 and 10 every **GDB** must **publicly disclose**, for each asset category in Schedule 9 and each **operational expenditure** category in Schedule 10 that has **not directly attributable** costs:
  - 4.1 A description of the **not directly attributable** costs or assets;
  - 4.2 The allocation methodology types used to allocate the **not directly attributable** costs or assets;
  - 4.3 Where more than one allocation method is used, the percentage of **not directly attributable** costs or assets allocated using each method;
  - 4.4 Where ABAA or OVABAA methodologies are used, whether the **allocators** are proxy asset allocators, proxy cost allocators or causal allocators, as ABAA,

OVABAA, proxy assets allocator, proxy cost allocator and causal are defined in the **IM determination**; and

- 4.5 The allocators used and the rationale for using each allocator
- 5. For the purpose of clause 1 of this section, transactions with **related parties** must be accounted for:
  - 5.1 Where the transaction is for an asset acquired from a **related party**, in accordance with clause 2.2.11(1)(g) of the **IM Determination**;
  - 5.2 For any transaction between **related parties** (other than a transaction for **assets acquired from a related party**), a **GDB** must elect to disclose the transaction in accordance with one of the following approaches:
    - 5.2.1 subject to clause 6 of this section, at the cost incurred by the **related party** providing the service; or
    - 5.2.2 subject to clause 6 of this section, where the transaction involves the provision of contracting services to maintain and/or develop the network or part of that network, at the cost directly incurred by the related party in providing the good or service in question plus a mark-up which does not exceed 17.2% (on those directly incurred costs); or
    - 5.2.3 at the transaction value, where the **related party** makes at least 75% of its sales to unrelated parties and the prices charged to the **GDB** are demonstrably the same as those charged to unrelated parties;
    - 5.2.4 at the transaction value, where the services in question had previously been outsourced and the **GDB** can demonstrate that the cost of supply from the **related party** was the same or less than the costs incurred under the previous outsourced arrangement;
    - 5.2.5 at the transaction value, where the value of all transactions with that related party is less than 1% of the GDB's total revenue from the supply of gas distribution services for that year, (and the total value of all related party transactions is less than 5% of the GDB's total revenue from the supply of gas distribution services) or
    - 5.2.6 subject to clause 7 of this section, at the transaction value, where a certified tender has been undertaken;
    - 5.2.7 in all other cases, the transaction should be disclosed at a nil value.
- 6. For the purpose of subclauses 5.2.1 and 5.2.2 of this section, where a **related party** transaction is disclosed at a cost directly incurred by, or a value based partly on the cost directly incurred by, the **related party**, then the **directors** of the **GDB** must

certify that, having made all reasonable enquiries, including enquiries of the **related party**:

- 6.1 The cost incurred by the **related party** in providing the service to the **GDB** is fair and reasonable to the **GDB**; and
- 6.2 The cost incurred by the **related party** in providing the service to the **GDB** is proportionate to the cost incurred by the **related party** in providing services to other parties, including unrelated parties.
- 7. For the purpose of subclause 5.2.6 of this section, a tender is a certified tender when:
  - 7.1 The **directors** of the **GDB** have certified:
    - 7.1.1 that an open competitive tender was used to determine the transaction value;
    - 7.1.2 that the tender has been run in a manner intended to ensure there were multiple credible competing tender proposals from parties unrelated to the **GDB**;
    - 7.1.3 that all actual and potential tenderers were provided with the same information and there was no information or communication relevant to the tender that was provided only to the **related party**;
    - 7.1.4 that other tender proposals were received, and one or more such tenders is willing to discuss their tender proposal with the **Commission** (if the **Commission** wishes);
    - 7.1.5 that the lowest qualifying tender proposal was accepted.
  - 7.2 The **GDB** holds documentation identifying:
    - 7.2.1 how many tender proposals were received, and how many tender proposals met any qualifying criteria and were considered for acceptance;
    - 7.2.2 why any tender proposal lodged was not considered by the **GDB** for acceptance (if any).
- 8. Subject to section 2.10, within 5 months after the end of each **disclosure year**, every **GDB** must disclose to the **Commission** information supporting the information disclosed in accordance with subclause 1.1 of this section above by:
  - 8.1 Completing each of the following reports by inserting all information relating to the information supplied by the **GDB** in Schedules 9 and 10 for that **disclosure year**:

- 8.1.1 the Report Supporting Asset Allocation set out in Schedule 11;
- 8.1.2 the Report Supporting Cost Allocation set out in Schedule 12;

#### 2.4 PRICING AND RELATED INFORMATION

Disclosure of pricing methodologies

- 1. Every **GDB** must **publicly disclose**, prior to the beginning of each **disclosure year**, a pricing methodology which:
  - 1.1 Describes the methodology, in accordance with clause 3 of this section, used to calculate the **prices** payable or to be payable
  - 1.2 Explains, in accordance with clause 4 of this section, any changes in **prices** and **target revenues**
  - 1.3 Indicates, in accordance with clause 5 of this section, any implications of the **pricing strategy** (if any) for future **prices**
  - 1.4 Explains, in accordance with clause 6 of this section, the approach taken with respect to pricing in **non-standard contracts**
  - 1.5 Explains whether, and if so how, the **GDB** has sought the view of **consumers**, their expectations in terms of **price** and quality, and reflected those views, in calculating the **prices** payable or to be payable. If the GDB has not sought the views of consumers, the reasons for not doing so must be disclosed.
- 2. Any change in the pricing methodology or adoption of a different pricing methodology, must be **publicly disclosed** one month before the change or the adoption of a different pricing methodology takes effect.
- 3. Every disclosure under clause 1 of this section must:
  - 3.1 Describe the methodology used to calculate **prices** payable or to be payable
  - 3.2 Include information and commentary to enable interested persons to understand how **prices** were set for each **consumer group**, including the assumptions and statistics used to determine **prices** for each **consumer group**
  - 3.3 Demonstrate the extent to which the pricing methodology is consistent with the **pricing principles** and explain the reasons for any inconsistency between the pricing methodology and the **pricing principles**
  - 3.4 Where applicable, identify the key components of **target revenue** required to cover the costs and profits of the **GDB**'s provision of **gas pipeline services**, including the **cost of capital**. Disclosure must include the numerical value of each of the components

- 3.5 State the **consumer groups** for whom **prices** have been set, and describe:
  - 3.5.1 the rationale for grouping **consumers** in this way
  - 3.5.2 the method and the criteria used by the **GDB** to allocate **consumers** to each of the **consumer groups**.
- 3.6 Provide for each **consumer group**, the proportion of **prices** (as applicable) which are:
  - 3.6.1 fixed
  - 3.6.2 variable
  - 3.6.3 imposed in any other manner,
  - and describe the rationale for determining the proportions of **prices** in this manner.
- 3.7 Where applicable, describe the method used by the **GDB** to allocate the components of **target revenue** among **consumer groups**, including the numerical values of the different components allocated to each **consumer group** and the rationale for allocating them in this way.
- 4. Every disclosure under clause 1 of this section must:
  - 4.1 To the extent **prices** have changed from **prices** disclosed for the immediately preceding **disclosure year**, explain the reasons for changes, and quantify the difference for each of those reasons
  - 4.2 State the **target revenue** for the current **disclosure year**
  - 4.3 Subject to subclause 7 of section 2.10 below, state the **target revenue** for the disclosure year immediately preceding the current **disclosure year** as disclosed in the pricing methodology for that immediately preceding **disclosure year**
  - 4.4 Subject to subclause 7 of section 2.10 below, explain the reasons for any differences between the **target revenue** for the current **disclosure year** and the **target revenue** disclosed for the immediately preceding **disclosure year**, and quantify the difference for each of those reasons.
- 5. Every disclosure under clause 1 of this section must, if the **GDB** has a **pricing strategy**:
  - 5.1 Explain the **pricing strategy** for the next five **disclosure years** (or as close to five years as the **pricing strategy** allows), including the current **disclosure year** for which **prices** are set

- 5.2 Explain how and why **prices** for each **consumer group** are expected to change as a result of the **pricing strategy**
- 5.3 If the **pricing strategy** has changed from the preceding **disclosure year**, identify the changes and explain the reasons for the changes.
- 6. Every disclosure under clause 1 of this section must:
  - 6.1 Describe the approach to setting **prices** for **non-standard contracts**, including:
    - 6.1.1 the extent of **non-standard contract** use, including the number of ICPs represented by **non-standard contracts** and the value of **target revenue** anticipated from **non-standard contracts**
    - 6.1.2 how the **GDB** determines whether to use a **non-standard contract**, including any criteria used
    - 6.1.3 any specific criteria or methodology used for determining **prices** for **non-standard contracts**, and how that criteria or methodology is consistent with the **pricing principles**
  - 6.2 Describe the **GDB**'s obligations and responsibilities (if any) to customers on **non-standard contracts** in the event that the supply of **gas pipeline services** to the customer is interrupted. Disclosure must explain:
    - 6.2.1 the extent of the differences in these terms between **standard** and **non-standard contracts**
    - 6.2.2 any implications of this approach for determining **prices** for **non-standard contracts**

Disclosure of capital contributions

- 7. Every **GDB** must at all times **publicly disclose**:
  - 7.1 A description of its current policy or methodology for determining **capital contributions**, including:
    - 7.1.1 the circumstances (or how to determine the circumstances) under which the **GDB** may require a **capital contribution** from **consumers**
    - 7.1.2 how the amount payable by a **consumer** of any **capital contribution** is determined. Disclosure must include a description of how the costs of any **shared assets** (if applicable) and any **sole use assets** that are included in the amount of the **capital contribution**, are calculated
    - 7.1.3 the extent to which any policy or methodology applied is consistent with principles (1), (3) and (4) of the **pricing principles**

- 7.2 A statement of whether a **consumer** can use an independent contractor to undertake some or all of the work covered by the **capital contribution** sought by the **GDB**, as an alternative to paying the full amount of the **capital contribution** to the **GDB**
- 7.3 If the **GDB** has a standard schedule of **capital contributions** charges, the current version of that standard schedule.
- 8. When a **consumer** from whom a **capital contribution** is sought queries the **capital contribution** charge, (and when the charge is not covered in the schedule of standard **capital contribution** charges, or no such schedule exists) a **GDB** must, within 10 working days of receiving the request, provide reasonable explanation to any reasonable query from that **consumer** of the components of that charge and how these were determined.

Disclosure of prescribed terms and conditions of contracts

- 9. Every **GDB** must, not later than 1 month after entering into a **prescribed contract** that is a **standard contract**, **publicly disclose** the **prescribed terms and conditions** of the **prescribed contract**.
- 10. Every **GDB** must, not later than 1 month after entering into a **prescribed contract** that is a **non-standard contract**, **publicly disclose**:
  - 10.1 A description of the goods or services to be supplied under the **contract**
  - 10.2 The estimated value of the goods and services to be supplied under the **contract**.
- 11. Every **GDB** must disclose to any person, within one month of a request by that person, the **prescribed terms and conditions** of a **prescribed contract** that is a **non-standard contract**.
- 12. If any **prescribed terms and conditions** of a **prescribed contract** (where it is also a **standard contract**, including a **prescribed contract** that was entered into before the date on which this determination comes into force) are modified, the **GDB** must, not later than 1 month after those modifications take effect, **publicly disclose**:
  - 12.1 The prescribed contract concerned
  - 12.2 The modifications made to the **prescribed terms and conditions**.
- 13. If any prescribed terms and conditions of a prescribed contract that is a non-standard contract (including a prescribed contract that was entered into before the date on which this determination comes into force) are modified, the GDB must disclose to any person, within 1 month of receiving a request from that person, the modifications made to the prescribed terms and conditions.

- 14. Every **GDB** must, when **publicly disclosing** or disclosing on request to any **person** (as the case may be) the **prescribed terms and conditions** of a **non-standard contract** under either of clauses 11 or 12 of this section, include the following information:
  - 14.1 The maximum daily amount of gas (in gigajoules) to be conveyed to the consumer under the contract, or (if the amount is not quantified in the contract) a reasonable estimate of that amount based on the duration of the contract
  - 14.2 The pressure or pressures at which the gas is to be supplied or conveyed under that **contract**, or (if the pressure is not specified in the **contract**) a reasonable estimate of that pressure
  - 14.3 Where the other party to the **contract** is a **consumer**:
    - 14.3.1 the 2-digit ANZSIC Classification Code 2006 (if any) applicable to that other party
    - 14.3.2 if there is no such code, the **consumer group** of that other party
- 15. For the purposes of this section, public disclosure by a GDB of the prescribed terms and conditions of a standard contract is to be regarded as public disclosure by that GDB in relation to all of its standard contracts with the same prescribed terms and conditions.

# Disclosure of prices

- 16. Every **GDB** must at all times **publicly disclose**:
  - 16.1 Each current **price** expressed in a manner that enables individual **consumers** to determine:
    - 16.1.1 the **consumer group** or groups applicable to them, including the capacity of the **consumer group**
    - 16.1.2 the total **price** for **gas pipeline services** applicable to them
    - 16.1.3 of the total **price**, the **prices** represented by each type of charge applicable to them
  - 16.2 The number (or estimated number) of **consumers** by whom each **price** is payable
  - 16.3 The date at which each **price** was or will be first introduced
  - 16.4 The **price** that was payable previously.
- 17. Every **GDB** must, at least 20 working days before changing a **price** or introducing a new **price** that is payable by 5 or more **consumers**,

# 17.1 Publicly disclose:

- 17.1.1 the information specified in clause 16 of this section in respect of that **price**
- 17.1.2 an explanation of the reasons for the new **price** or the changed **price**.
- 17.2 Give written notice to each **consumer** by whom that **price** is payable the information specified in clause 16 of this section in respect of that **price**
- 17.3 Notify in the news section of 2 separate editions of each newspaper that is widely read by **consumers** connected to lines of that **GDB**, details of the changed **price**, including:
  - 17.3.1 the changed **price** alongside the immediately preceding **price** applicable
  - 17.3.2 contact details where further details of the new or changed **price** can be found including the URL of the **GDB**'s publicly accessible website.
- 18. Every **GDB** must, in respect of all new **prices** payable by 4 or fewer **consumers**,
  - 18.1 Within 5 months after the end of each **disclosure** year, **publicly disclose** the information specified in clause 16 of this section in respect of those **prices** introduced in the **disclosure year**
  - 18.2 At least 20 working days before introducing a new **price**, give written notice to each **consumer** by whom that **price** is payable, the information specified in clause 16 of this section in respect of that **price**

# Disclosure of Pricing Statistics

- 19. Within 5 months after the end of each **disclosure year**, every **GDB** must **publicly disclose** the information specified in Schedule 13.
- 20. If prices differ between **sub-networks**, a separate Schedule 13 must be completed for each **sub-network**.

#### 2.5 ASSET MANAGEMENT INFORMATION

Disclosure relating to asset management information

- 1. Subject to clause 3 of this section, before the start of each **disclosure year** except **disclosure year** 2012, every **GDB** must complete and **publicly disclose** an **AMP** that—
  - 1.1 Relates to the gas distribution services supplied by the GDB;
  - 1.2 Meets the purposes of **AMP** disclosure set out in clause 2 of this section;

- 1.3 Has been prepared in accordance with Appendix A;
- 1.4 Is consistent with the reports disclosed in the same **disclosure year** under subclause 5.1 of this section.
- 2. The purposes of **AMP** disclosure referred to in subclause 1.2 of this section are that the **AMP**
  - 2.1 Must provide sufficient information for interested persons to assess whether:
    - 2.1.1 assets are being managed for the long term;
    - 2.1.2 the required level of performance is being delivered; and
    - 2.1.3 costs are efficient and performance efficiencies are being achieved;
  - 2.2 Must be capable of being fully understood by interested persons with a reasonable understanding of the management of infrastructure assets;
  - 2.3 Should provide a sound basis for the ongoing assessment of asset-related risks, particularly high impact asset-related risks.
- 3. If a **GDB** has **publicly disclosed** an **AMP** pursuant to clause 1 of this section in the previous **disclosure year**, then the **GDB** may—
  - 3.1 Elect to not comply with clause 1 of this section in the current **disclosure year**; and
  - 3.2 Complete and **publicly disclose** an **AMP update** pursuant to clause 4 of this section.
- 4. For the purpose of subclause 3.2 of this section, the **AMP update** must—
  - 4.1 Relate to the gas distribution services supplied by the GDB;
  - 4.2 Identify any major changes to the network development plans disclosed in the last **AMP** pursuant to clause 15 to 18 of Appendix A;
  - 4.3 Identify any major changes to the lifecycle (maintenance and renewal) plans disclosed in the last **AMP** pursuant to clause 19 of Appendix A;
  - 4.4 Be consistent with the reports disclosed in the same **disclosure year** under subclause 5.1 of this section.
  - 4.5 Provide the reasons for any material changes since the previous **disclosure year** in Network Expenditure AMP Report set out in Schedule 14.
- 5. Before the start of each **disclosure year** except **the disclosure year** 2012, every **GDB** must—

- 5.1 Complete each of the following reports by inserting all information relating to the gas distribution services supplied by the GDB for the disclosure year provided for in the following reports—
  - 5.1.1 the Network Expenditure AMP Report set out in Schedule 14;
  - 5.1.2 the Network Driver AMP Report set out in Schedule 15;
  - 5.1.3 the Network Asset AMP Report set out in Schedule 16
  - 5.1.4 the Network Performance Report set out in Schedule 19
  - 5.1.5 the AMMAT Report set out in Schedule 17 under clauses 21 and 22 of Appendix A; and

# publicly disclose these reports

- 6. Within 5 months after the end of each disclosure year, every GDB must—
  - 6.1 Complete each of the following reports by inserting all information relating to the gas distribution services supplied by the GDB for the disclosure year(s) provided for in the reports;
    - 6.1.1 the Network Driver Report set out in Schedule 18;
    - 6.1.2 the Network Performance Report set out in Schedule 19;
    - 6.1.3 the Pipeline Peak Off-Take Report set out in Appendix B; and **publicly disclose** these reports.
  - 6.2 If a **GDB** is the owner of **sub-networks**, complete each of the following reports by inserting all information relating to the **gas distribution services** supplied by the **GDB** in relation to each **sub-network** for the **disclosure year(s)** provided for in the report—
    - 6.2.1 the Network Driver Report set out in Schedule 18;
    - 6.2.2 the Network Performance Report set out in Schedule 19; and publicly disclose these reports.

## 2.6 AUDITOR'S REPORTS

1. Where a **GDB** is required to **publicly disclose** any **audited disclosure information**, the **GDB** must:

- 1.1 Procure a report by an independent auditor in respect of that audited disclosure information that is addressed to interested persons and signed by the independent auditor (either in his or her own name or that of his or her firm), stating:
  - 1.1.1 a duty of care to the **Commission**
  - 1.1.2 the work done by the **independent auditor**
  - 1.1.3 the scope and limitations of the audit
  - 1.1.4 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 **GDB** or any of its subsidiaries
  - 1.1.5 whether the **independent auditor** has obtained all information and explanations that he or she required and, if not, the information and explanations not obtained
  - 1.1.6 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 required information have been kept by the GDB and, if not, the records not so kept
  - 1.1.7 subject to clause 1.2 of this section, whether (and, if not, the respects in which it does not), in the **independent auditor**'s opinion, the **audited disclosure information** complies with this determination; and
  - 1.1.8 in respect of historical financial information contained in Schedules 1 to 12 and 20, whether (and, if not, the respects in which it does not), in the independent auditor's opinion, that information has been prepared in all material respects in accordance with this determination.
- 1.2 For the purposes of subclause 1.1.7 of this section, 'complies with this determination' means:
  - 1.2.1 in respect of historical non-financial information contained in Schedules 13, 18 and 19, whether (and, if not, the respects in which it does not), in the independent auditor's opinion, the GDB has complied in all material respects with this determination, and the information is based on the records examined under subclause 1.1.6 of this section
  - 1.2.2 in respect of the prospective financial or non-financial information included in Schedule 7, are (where applicable and except to the extent that amendments to those requirements have changed that basis)

presented on a basis consistent with the regulatory accounting or technical measurement requirements used for disclosures for the current **disclosure year** and the immediately preceding **disclosure year**, and are calculated based on source data provided by the **GDB**.

1.3 **Publicly disclose** the **independent auditor**'s report prepared in accordance with subclause 1.1 of this section at the same time as the **GDB publicly discloses** the **audited disclosure information**.

#### 2.7 CERTIFICATES

- 1. Where a **GDB** is required to **publicly disclose** any information under clause 1 of section 2.4, clause 1 and subclauses 3.1 and 5.1 of section 2.5, the **GDB** must at that time **publicly disclose** a certificate in the form set out in Schedule 21 in respect of that information, duly signed by 2 **directors** of the **GDB**.
- 2. Where a **GDB** is required to **publicly disclose** any information under any of subclause 1.1, 8.1.1 and 8.1.2 of section 2.3 and clauses 19 and 20 of section 2.4 and clauses 6 and 7 of section 2.5, the **GDB** must at that time **publicly disclose** a certificate in the form set out in Schedule 22 in respect of that information, duly signed by 2 **directors** of the **GDB**.
- 3. Where a **GDB** is required to **publicly disclose** any information under subclauses 1.1 and 1.2 of section 2.10, the **GDB** must at that time **publicly disclose** a certificate in the form set out in Schedule 23 in respect of that information, duly signed by 2 **directors** of the **GDB**.

### 2.8 RETENTION AND CONTINUING DISCLOSURES

 A GDB 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.

#### 2.9 EXEMPTIONS

- 1. The **Commission** may at any time, by written notice to a **GDB**,-
  - 1.1 Exempt the GDB from any or all of the requirements of this determination, for a period and on such terms and conditions as the Commission specifies in the notice; and
  - 1.2 Amend or revoke any such exemption

# 2.10 TRANSITIONAL PROVISIONS

1. Subject to clause 2, within 5 months after the end of the **disclosure year** 2012, each **GDB** must:

- 1.1 Complete the Report on Transitional Financial Information set out in Schedule 20;
- 1.2 Complete the Report on Asset Allocations set out in Schedule 9 by inserting all information relating to the asset allocation for the **total opening RAB value** disclosed in Schedule 5; and
- 1.3 **Publicly disclose** those reports.
- Subject to clause 3, where a GDB has previously elected to undertake an adjustment in accordance with clause 2.2.1 of the IM Determination, within 5 months after the disclosure year 2012 the GDB must publicly disclose the asset adjustment schedule and engineer's report that had previously been disclosed to the Commission under the relevant Notice to Supply Information to the Commission issued under section 53ZD of the Act.
- 3. Where a **GDB** has disclosed information to the **Commission** on the **initial RAB** and asset adjustment process as provided for under clauses 2.2.1 to 2.2.3 of the **IM Determination**, the information disclosed in accordance with subclauses 1.1 and 1.2 of section 2.10 must be consistent with that previous disclosure to the **Commission**.
- 4. Notwithstanding any requirements set out in section 2.3, the following transitional provisions apply in respect of the **disclosure year** 2012:
  - 4.1 Information in 1a of the Report on Return on Investment set out in Schedule 1 relating to **CY**-2 and **CY**-1 is not required to be disclosed
  - 4.2 Information in 5a of the Report on Regulatory Asset Base Roll Forward set out in Schedule 5 relating to **CY**-3 and **CY**-4 is not required to be disclosed
  - 4.3 Information in the Report on Expenditure set out in Schedule 6 is not required to be disclosed
  - 4.4 Information in the Report on Expenditure Forecasts set out in Schedule 7 is not required to be disclosed.
  - 4.5 In completing the Report on Asset Allocation set out in Schedule 9 and the Report Supporting Asset Allocations set out in Schedule 11, all allocations may be disclosed under **other assets**
  - 4.6 In completing the Report on Cost Allocations set out in Schedule 10 and the Report Supporting Cost Allocations set out in Schedule 12, all allocations may be disclosed under **direct billing**.
- 5. Notwithstanding any requirements set out in section 2.3, the following transitional provisions apply in respect of the **disclosure year** 2013:

- 5.1 Information in 1a of the Report on Return on Investment set out in Schedule 1 relating to **CY**-2 is not required to be disclosed
- 5.2 Information in 5a of the Report on Regulatory Asset Base Roll Forward set out in Schedule 5 relating to **CY**-4 is not required to be disclosed
- 6. The information required under subclauses 4.3 and 4.4 of section 2.4 is not required to be **publicly disclosed** in respect of the **disclosure year** 2013.
- 7. The information required under subclauses 7 of section 2.4 is not required to be **publicly disclosed** for the first time until 5 months after this determination is determined.

Dr Mark Berry, *Chair* 

Sue Begg, Deputy Chair

Pat Duignan

Stephen Gale

Dated at Wellington this

day of

2012.

**COMMERCE COMMISSION** 

## APPENDIX A ASSET MANAGEMENT PLANS

This Appendix sets out the mandatory disclosure requirements with respect to **AMP**s. The text in italics provides a commentary on those requirements. The purpose of the commentary is to provide guidance on the expected content of disclosed **AMP**s. The commentary has been prepared on the basis that **GDB**s will implement best practice asset management processes.

# AMP design

- 1. The core elements of asset management:
  - 1.1 A focus on performance measurement, monitoring and continuous improvement of asset management practices
  - 1.2 Close alignment with corporate vision and strategy
  - 1.3 That asset management is driven by clearly defined strategies, business objectives and service level targets
  - 1.4 That responsibilities and accountabilities for asset management are clearly assigned
  - 1.5 An emphasis on knowledge of what assets are owned and why, the location of the assets and the condition of the assets
  - 1.6 An emphasis on optimising asset utilisation and performance
  - 1.7 That a total life cycle approach should be taken to asset management
  - 1.8 That the use of 'non-network' solutions and demand management techniques as alternatives to asset acquisition is considered.
- 2. The disclosure requirements are designed to produce **AMP**s that:
  - 2.1 Are based on, but are not limited to, the core elements of asset management identified in clause 1 of this Appendix
  - 2.2 Are clearly documented and communicated to all stakeholders
  - 2.3 Contain sufficient information to allow interested persons to make an informed judgement about the extent to which the GDB's asset management processes meet best practice criteria consistent with outcomes produced in competitive markets
  - 2.4 Specifically support the achievement of disclosed service level targets
  - 2.5 Emphasise knowledge of the performance and risks of assets and identify opportunities to improve performance and provide a sound basis for ongoing risk assessment
  - 2.6 Consider the mechanics of delivery including resourcing

- 2.7 Consider the organisational structure and capability necessary to deliver the AMP
- 2.8 Consider the organisational and contractor competencies and any training requirements
- 2.9 Consider the systems, integration and information management necessary to deliver the plans
- 2.10 Use unambiguous and consistent definitions of asset management processes to enhance comparability of asset management practices over time and between GDBs
- 2.11 Promote continual improvements to asset management practices.

Disclosing an **AMP** does not constrain a **GDB** from managing its assets in a way that differs from the **AMP** if circumstances change after preparing the plan or if the **GDB** adopts improved asset management practices.

# Contents of the AMP

- 3. The **AMP** must include the following:
  - 3.1 A summary that provides a brief overview of the contents and highlights information that the **GDB** considers significant
  - 3.2 Details of the background and objectives of the **GDB**'s asset management and planning processes including a purpose statement that addresses the matters referred to in clause 3.3 of this Appendix
  - 3.3 The purpose statement must:
    - 3.3.1 make clear the purpose and status of the **AMP** in the **GDB**'s asset management practices. The purpose statement must also include a statement of the objectives of the asset management and planning processes
    - 3.3.2 state the corporate mission or vision as it relates to asset management
    - 3.3.3 identify the documented plans produced as outputs of the annual business planning process adopted by the **GDB**
    - 3.3.4 state how the different documented plans relate to one another, with particular reference to any plans specifically dealing with asset management
    - 3.3.5 include a description of the interaction between the objectives of the **AMP** and other corporate goals, business planning processes and plans.

The purpose statement should be consistent with the **GDB**'s vision and mission statements, and show a clear recognition of stakeholder interest.

- 3.4 Details of the **AMP planning period**, which must cover at least a projected period of 10 years commencing with the **disclosure year** following the date on which the **AMP** is required to be disclosed
  - Good asset management practice recognises the greater accuracy of short-to-medium term planning, and will allow for this in the **AMP**. The **AMP**s for the second 5 years of the **AMP planning period** need not be presented in the same detail as the first 5 years.
- 3.5 The date that it was approved by the **directors**
- 3.6 A description of stakeholder interests (owners, **consumers**, which identifies important stakeholders and indicates:
  - 3.6.1 how the interests of stakeholders are identified
  - 3.6.2 what these interests are
  - 3.6.3 how these interests are accommodated in asset management practices
  - 3.6.4 how conflicting interests are managed.
- 3.7 A description of the accountabilities and responsibilities for asset management on at least 3 levels, including:
  - 3.7.1 governance—a description of the extent of director approval required for key asset management decisions and the extent to which asset management outcomes are regularly reported to directors
  - 3.7.2 executive—an indication of how the in-house asset management and planning organisation is structured
  - 3.7.3 field operations—an overview of how field operations are managed, including a description of the extent to which field work is undertaken in-house and the areas where outsourced contractors are used.
- 3.8 All significant assumptions:
  - 3.8.1 quantified where possible
  - 3.8.2 clearly identified in a manner that makes their significance understandable to interested persons.
- 3.9 A description of changes proposed where the information is not based on the **GDB**'s existing business

- 3.10 Set out the sources of uncertainty and the potential effect of the uncertainty on the prospective information
- 3.11 The price inflator assumptions used to prepare the financial information disclosed in **nominal New Zealand dollars** in the Network Expenditure AMP Report set out in Schedule 14
- 3.12 A description of the factors that may lead to a material difference between the prospective information disclosed and the corresponding actual information recorded in future disclosures
- 3.13 An overview of asset management strategy and delivery

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management strategy and delivery, the **AMP** should identify:

- how the asset management strategy is consistent with the GDB's other strategy and policies;
- how the asset strategy takes into account the life cycle of the assets;
- the link between the asset management strategy and the AMP;
- processes that ensure costs, risks and system performance will be effectively controlled when the AMP is implemented.
- 3.14 An overview of systems and information management data

To support the AMMAT disclosure and assist interested persons to assess the maturity of systems and information management, the **AMP** should describe:

- the processes used to identify asset management data requirements that cover the whole of life cycle of the assets;
- the systems used to manage asset data and where the data is used, including an overview of the systems to record asset conditions and operation capacity and to monitor the performance of assets;
- the systems and controls to ensure the quality and accuracy of asset management information; and
- the extent to which the systems, processes and controls are integrated.
- 3.15 A statement covering any limitations in the availability or completeness of asset management data and disclosure of any initiatives intended to improve the quality of this data

Discussion of the limitations of asset management data is intended to enhance the transparency of the **AMP** and identify gaps in the asset management system.

- 3.16 A description of the processes used within the **GDB** for:
  - 3.16.1 managing routine asset inspections and **network** maintenance;
  - 3.16.2 planning and implementing **network** development projects; and
  - 3.16.3 measuring **network** performance.
- 3.17 An overview of asset management documentation, controls and review processes

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management documentation, controls and review processes, the **AMP** should:

- identify the documentation that describes the key components of the asset management system and the links between the key components;
- describe the processes developed around documentation, control and review of key components of the asset management system;
- where the GDB outsources components of the asset management system, the processes and controls that the GDB uses to ensure efficient and cost effective delivery of its asset management strategy;
- where the GDB outsources components of the asset management system, the systems it uses to retain core asset knowledge inhouse; and
- audit or review procedures undertaken in respect of the asset management system.
- 3.18 An overview of communication and participation processes

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management documentation, controls and review processes, the **AMP** should:

- communicate asset management strategies, objectives, policies and plans to stakeholders involved in the delivery of the asset management requirements, including contractors and consultants;
- incentivise staff engagement in the efficient and cost effective delivery of the asset management requirements.
- 4. The **AMP** must present all financial values in **nominal New Zealand dollars**;

5. The **AMP** must be structured and presented in a way that the **GDB** considers will support the purposes of **AMP** disclosure set out in clause 2 of this Appendix.

#### Assets covered

- 6. The **AMP** must provide details of the assets covered, including:
  - 6.1 A high-level description of the service areas covered by the **GDB** and the degree to which these are interlinked, including:
    - 6.1.1 the region(s) covered
    - 6.1.2 identification of large **consumers** that have a significant impact on **network** operations or asset management priorities
    - 6.1.3 description of the load characteristics for different parts of the **network**
    - 6.1.4 peak demand and total energy delivered in the previous year, broken down by **sub-network**, if any.
  - 6.2 a description of the **network** configuration, including:
    - To help clarify the **network** descriptions, the **AMP** should contain network maps and a single line diagram of the sub transmission network.
    - 6.2.1 if **sub-networks** exist, the **network** configuration information referred to in clause 4.2 of section 2.5 must be disclosed for each **sub-network**.
- 7. In addition to the details of the assets covered, the **AMP** must provide:
  - 7.1 A map, with any cross-referenced information contained in an accompanying schedule, of each distribution system of the pipeline owner showing the following details:
    - 7.1.1 the physical location of—
      - (a) that part of the system conveying gas to offtake points with a throughput of gas of 20 000 gigajoules or more in the most recent **disclosure year**
      - (b) all offtake points with a throughput of gas of 20 000 gigajoules or more in the most recent **disclosure yea**
      - (c) all intake points
      - (d) all pressure regulating stations (other than those at offtake points) on that part of the system conveying gas

- to offtake points with a throughput of gas of 20 000 gigajoules or more in the most recent **disclosure year**
- (e) all mixing stations (other than those at offtake points) on that part of the system conveying gas to offtake points with a throughput of gas of 20 000 gigajoules or more in the most recent disclosure year.

# 7.1.2 notations showing—

- (a) a unique identifier for each offtake point with a throughput of gas in the most recent **disclosure year** of 20 000 gigajoules or more
- (b) internal, external, or nominal pipe diameters used (identifying whether internal, external, or nominal pipe diameters are used)
- (c) the maximum design working pressures (without changes to the system)
- (d) operating pressures:
- 7.1.3 if applicable, the locations where a significant change has occurred since the last disclosure pursuant to subclauses 7.1.1 and 7.1.2 of this Appendix, including—
  - (a) a clear description of every location on the pipeline system that is affected by the change
  - (b) a statement as to whether the capacity of the pipeline, in the locations where the change has occurred, or in other locations, as the case may be, has increased or decreased or is not affected
  - (c) a description of the nature of the change.
- 7.2 A map, with any cross-referenced information contained in an accompanying schedule, of each distribution system of the pipeline owner showing the following details:
  - 7.2.1 the physical location of—
    - (a) the whole distribution system (other than service pipelines)
    - (b) all intake points
    - (c) all pressure regulating stations
    - (d) all mixing stations other than those at offtake points.

- 7.2.2 notations showing internal, external, or nominal pipe diameters used
- 7.2.3 if applicable, the locations where a significant change (other than a change to service pipelines) has occurred since the previous disclosure of the information referred to in subclauses 11.1 and 11.2 of this Appendix, including—
  - (a) a clear description of every location on the pipeline system, other than any service pipeline, that is affected by the change
  - (b) a description of the nature of the change.

# Network assets by category

- 7.3 The **AMP** must describe the **network** assets by providing the following information for each **asset category**:
  - 7.3.1 pressure
  - 7.3.2 description and quantity of assets
  - 7.3.3 age profiles
  - 7.3.4 value of the assets in the category
  - 7.3.5 a discussion of the results of formal risk assessments of the assets, further broken down as appropriate. Systemic issues leading to the premature replacement of assets or parts of assets should be discussed.
- 7.4 The **asset categories** discussed in subclause 7.3 of this Appendix should include at least the following:
  - 7.4.1 the categories listed in the Network Asset AMP Report set out in Schedule 16
  - 7.4.2 assets owned by the **GDB** but installed at **gate stations** owned by others.
- 8. For the purposes of the requirement to **publicly disclose** the maps referred to in subclauses 7.1 and 7.2 of this Appendix, a **GDB** is deemed to comply with the requirement if the **GDB**, within 5 months after the end of each financial year, makes copies of the maps available for inspection, during ordinary office hours, at the principal offices of that **GDB**.

#### Service Levels

9. The **AMP** must clearly identify or define a set of performance indicators for which annual performance targets have been defined. The annual performance targets must be consistent with business strategies and asset

- management objectives and be provided for each year of the **AMP planning period**. The targets should reflect what is practically achievable given the current **network** configuration, condition and planned expenditure levels. The targets should be disclosed for each year of the **AMP planning period**.
- 10. Performance indicators for which targets have been defined in clause 11 of this Appendix must include the DPP requirements required under the price quality path determination applying to the regulatory assessment period in which the next **disclosure year** falls.
- 11. Performance indicators for which targets have been defined in clause 11 of this Appendix should also include:
  - 11.1 **Consumer** oriented indicators that preferably differentiate between different categories of **consumer**
  - 11.2 Indicators of asset performance, asset efficiency and effectiveness, and service efficiency, such as technical and financial performance indicators related to the efficiency of asset utilisation and operation.
- 12. The **AMP** must describe the basis on which the target level for each performance indicator was determined. Justification for target levels of service includes customer expectations or demands, legislative, regulatory, and other stakeholders' requirements or considerations. The **AMP** should demonstrate how stakeholder needs were ascertained and translated into service level targets.
- 13. Targets should be compared to historic values where available to provide context and scale to the reader.
- 14. Where forecast expenditure is expected to materially affect performance against a target defined in clause 9 of this Appendix, the target should be consistent with the expected change in the level of performance.

## Network Development Planning

- 15. AMPs must provide a detailed description of network development plans, including—
  - 15.1 A description of the planning criteria and assumptions for **network** development
  - 15.2 Planning criteria for **network** developments should be described logically and succinctly. Where probabilistic or scenario-based planning techniques are used, this should be indicated and the methodology briefly described
  - 15.3 The use of standardised designs may lead to improved cost efficiencies. This section should discuss:
    - 15.3.1 the categories of assets and designs that are standardised

- 15.3.2 the approach used to identify standard designs.
- 15.4 A description of strategies or processes (if any) used by the **GDB** that promote the energy efficient operation of the **network**.
  - The energy efficient operation of the network could be promoted, for example, though network design strategies, demand side management strategies and asset purchasing strategies.
- 15.5 A description of the criteria used to determine the capacity of new equipment for different types of assets or different parts of the **network**.
  - The criteria described should relate to the philosophy of the business in managing planning risks.
- 15.6 A description of the process and criteria used to prioritise **network** development projects and how these processes and criteria align with the overall corporate goals and vision.
- 15.7 Details of demand forecasts, the basis on which they are derived, and the specific **network** locations where constraints are expected due to forecast increases in demand:
  - 15.7.1 explain the load forecasting methodology and indicate all the factors used in preparing the load estimates
  - 15.7.2 provide separate forecasts to at least pressure zone level covering at least a minimum 5 year forecast period. Discuss how uncertain but substantial individual projects/developments that affect load are taken into account in the forecasts, making clear the extent to which these uncertain increases in demand are reflected in the forecasts
  - 15.7.3 identify any **network** or equipment constraints that may arise due to the anticipated growth in demand during the **AMP planning period**.
- 15.8 Analysis of the significant **network** level development options available and details of the decisions made to satisfy and meet target levels of service, including:
  - 15.8.1 the reasons for choosing a selected option for projects where decisions have been made
  - 15.8.2 alternative options proposed for projects that are planned to start in the next 5 years
  - 15.8.3 consideration of planned innovations that improve efficiencies within the **network**, such as improved utilisation, extended asset lives, and deferred investment.

- 16. A description and identification of the **network** development programme and actions to be taken, including associated expenditure projections. The **network** development plan must include:
  - 16.1 a detailed description of the projects currently underway or planned to start within the next 12 months
  - 16.2 a summary description of the projects planned for the next 4 years
  - an overview of the projects being considered for the remainder of the **AMP planning period**.

For projects included in the **AMP** where decisions have been made, the reasons for choosing the selected option should be stated which should include how target levels of service will be impacted. For other projects planned to start in the next 5 years, alternative options should be discussed.

Lifecycle Asset Management Planning (Maintenance and Renewal)

- 17. The **AMP** must provide a detailed description of the lifecycle asset management processes, including:
  - 17.1 The key drivers for maintenance planning and assumptions
  - 17.2 Identification of **routine and corrective maintenance and inspection** policies and programmes and actions to be taken for each **asset category**, including associated expenditure projections. This must include:
    - 17.2.1 the approach to inspecting and maintaining each category of assets, including a description of the types of inspections, tests and condition monitoring carried out and the intervals at which this is done
    - 17.2.2 any systemic problems identified with any particular asset types and the proposed actions to address these problems
    - 17.2.3 budgets for maintenance activities broken down by **asset** category for the **AMP planning period**.
  - 17.3 Identification of asset refurbishment and renewal policies and programmes and actions to be taken for each **asset category**, including associated expenditure projections. This must include:
    - 17.3.1 the processes used to decide when and whether an asset is replaced or refurbished, including a description of the factors on which decisions are based
    - 17.3.2 a description of the projects currently underway or planned for the next 12 months
    - 17.3.3 a summary of the projects planned for the following 4 years

17.3.4 an overview of other work being considered for the remainder of the **AMP planning period**.

#### Risk Management

- 18. **AMP**s must provide details of risk policies, assessment, and mitigation, including—
  - 18.1 Methods, details and conclusions of risk analysis
  - 18.2 Strategies used to identify areas of the **network** that are vulnerable to high impact low probability events and a description of the resilience of the **network** and asset management systems to such events
  - 18.3 A description of the policies to mitigate or manage the risks of events identified in subclause 18.2 of this Appendix
  - 18.4 Details of emergency response and contingency plans.

Asset risk management forms a component of a GDB's overall risk management plan or policy, focusing on the risks to assets and maintaining service levels. AMPs should demonstrate how the GDB identifies and assesses asset related risks and describe the main risks within the network. The focus should be on credible low-probability, high-impact risks. Risk evaluation may highlight the need for specific development projects or maintenance programmes. Where this is the case, the resulting projects or actions should be discussed, linking back to the development plan or maintenance programme.

- 18.5 Details of any insurance cover for the assets, including:
  - 18.5.1 the **GDB**'s approaches and practices in regard to the insurance of assets, including the level of insurance
  - 18.5.2 in respect of any self insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

### Evaluation of performance

- 19. **AMP**s must provide details of performance measurement, evaluation, and improvement, including—
  - 19.1 A review of progress against plan, both physical and financial
    - referring to the most recent disclosures made pursuant to clause 5 of section 2.5, discussing any significant differences and highlighting reasons for substantial variances;
    - commenting on the progress of development projects against that planned in the previous AMP and provide reasons for

- substantial variances along with any significant construction or other problems experienced;
- commenting on progress against maintenance initiatives and programmes and discuss the effectiveness of these programmes noted.
- 19.2 An evaluation and comparison of actual service level performance against targeted performance
  - in particular, comparing the actual and target service level performance for all the targets discussed under the service levels section of the AMP over the previous 5 years and explain any significant variances;
- 19.3 An evaluation and comparison of the results of the asset management maturity assessment disclosed in the AMMAT Report set out in Schedule 17 against relevant objectives of the GDB's asset management and planning processes
- 19.4 An analysis of gaps identified in subclauses 19.1, 19.2 and 19.3 of this Appendix. Where significant gaps exist (not caused by one-off factors), the **AMP** must describe any planned initiatives to address the situation.

#### Capability to deliver

- 20. **AMP**s must describe the processes used by the **GDB** to ensure that:
  - 20.1 The **AMP** is realistic and the objectives set out in the plan can be achieved
  - 20.2 The organisation structure and the processes for authorisation and business capabilities will support the implementation of the **AMP** plans.

#### **AMMAT Report**

- 21. Each **GDB** must complete the AMMAT Report set out in Schedule 17. The **GDB** must ensure that the person responsible for managing **network** assets (or a similar level individual) in the organisation takes responsibility for completing and maintaining the AMMAT, including:
  - 21.1 Organising people within the organisation to answer the questions
  - 21.2 Arranging for all information to be captured within the AMMAT
  - 21.3 Reporting to the organisation on the results of the assessment
  - 21.4 Planning the assessment process, including:

- 21.4.1 determining the form the assessment process is to take. In this context, the principal formats are generally taken to be interviews, facilitated groups/panels or a combination of the two
- 21.4.2 arranging for appropriate outsourced service providers and stakeholders to act as respondents during the assessment exercise
- 21.4.3 providing appropriate pre-assessment communication (and training where appropriate) to ensure that, as a minimum, the proposed respondents are aware of the AMMAT process and the part within it that they are being asked to play
- 21.4.4 identifying which questions are to be asked of which respondents.

Part of the value of a formal asset management system is the definition and standardisation of terms. A common understanding of terms helps interested persons to understand the asset management concepts and processes that apply to the **GDB**. In particular, it helps employees and suppliers to understand and improve asset management concepts and processes.

The AMMAT will not provide an effective assessment of the maturity of the supplier's asset management capability and processes unless the preparation of the AMMAT is supported by senior management of the organisation.

The level of effort required to complete the AMMAT should be consistent with a gap analysis exercise rather than the level typically involved with an audit for certification.

An audit involves a systematic, independent process for the collection and analysis of evidence to support a rating whereas the AMMAT is intended to be used by providing a reference to supporting evidence or an explanation of the self-assessment.

The level of documentation within an asset management system is expected to be consistent with factors such as the size of the company, complexity of processes and competence of personnel.

The definitions provided in the AMMAT for each maturity rating should provide sufficient information for a **GDB** to objectively identify the level currently being achieved by the organisation.

22. Each **GDB** must specify in the AMMAT Report the standard of asset management practice that the **GDB** has used as the reference standard.

To meet AMMAT level 4 maturity, the **GDB**'s processes must surpass the standards that must be complied with in an internationally accepted asset management specification. The AMMAT questionnaire has been prepared to

conform with the PAS 55 specification. However, a similar specification, if available, may be used for the purpose of disclosure.

23. Cells in the following columns in the AMMAT Report set out in Schedule 17 must be filled out:

'User guidance': guidance (if required) on completing each question of the AMMAT.

This column can be used by the person responsible for completing and maintaining the AMMAT to provide guidance to the persons coordinating responses to each question.

'Evidence—Summary': the information/evidence used to support the assessed rating.

The cells in this column should be completed by persons coordinating responses to each question.

'Score': the appropriate maturity rating (this must be a whole number between 0 and 4).

#### APPENDIX B GDB PIPELINE PEAK OFFTAKE REPORT

### 1. Intake points

- 1.1 Subject to clause 5 of this Appendix, in respect of each intake point that has a throughput of gas in the **peak week** for the intake point of 2,000 gigajoules or more and that forms part of a distribution system that operates at a pressure of 2,000 kilopascals or more, the following information:
  - 1.1.1 the dates of the **peak week** for that intake point and for that system
  - 1.1.2 the throughput of gas (in gigajoules) in the **peak week** for that system.

### 2. Offtake points

- 2.1 Subject to clause 5 of this Appendix, in respect of any offtake point that—
  - 2.1.1 forms part of a distribution system that operates at a pressure less than 2,000 kilopascals
  - 2.1.2 has a throughput of gas for the disclosure year of 20,000 gigajoules or more,

the information specified in subclause 1.2 of this Appendix.

- 1.2 The information referred to in subclause 2.1 of this Appendix is as follows;
  - 2.2.1 the date of the **peak day** for the offtake point of the system;
  - 2.2.2 the **peak hour** for the offtake point on the **peak day** for the system;
  - 2.2.3 the throughput of gas (in gigajoules) in the **peak hour** for the offtake point on the peak day for the system;
- 1.3 Subject to clause 5 of this Appendix, in respect of any offtake point that forms part of a distribution system that operates at a pressure of 2,000 kilopascals or more:
  - 2.3.1 the dates of the **peak week** for the offtake point and for the system
  - 2.3.2 the throughput of gas (in gigajoules) in the **peak week** for the offtake point and for the system.
- 3. Further disclosure relating to distribution systems
  - 3.1 Subject to clause 5 of this Appendix, the throughput of gas (in gigajoules) in the **peak hour** on the **peak day** for each distribution system.

### 4. Methodologies

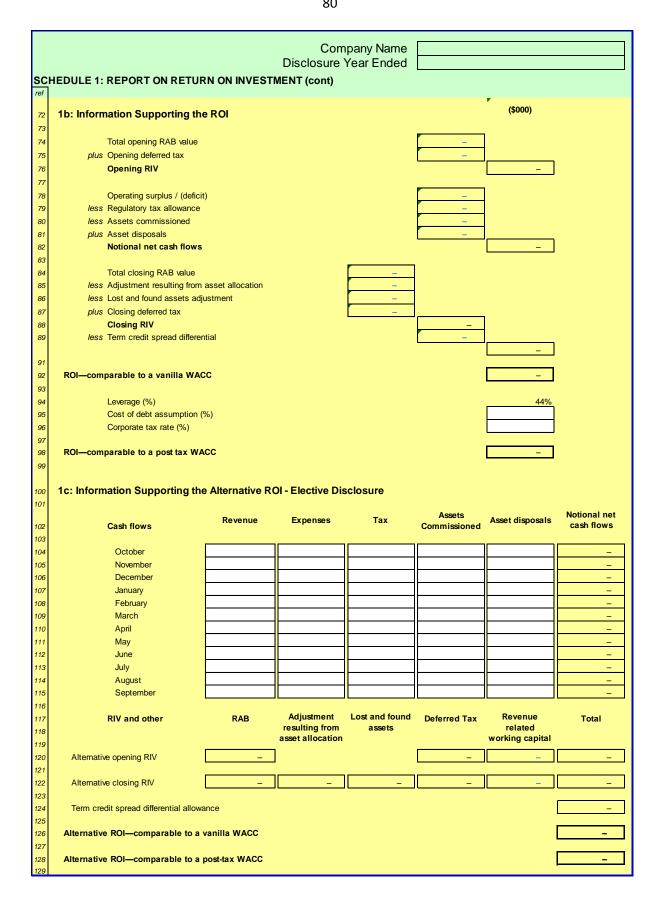
- 4.1 The methodology or methodologies used to determine the information disclosed under the following clauses:
  - 4.1.1 subclause 1.1 of this Appendix
  - 4.1.2 subclause 1.2 of this Appendix
  - 4.1.3 subclause 1.3 of this Appendix
  - 4.1.4 clause 3 of this Appendix.

### 5. Measured volumes and estimates

- 5.1 For the purposes of clauses 1, 2, and 3 of this Appendix:
  - 5.1.1 if gas flows are metered, the measured volumes must be used
  - 5.1.2 if gas flows are not metered, reasonable estimates must be used
  - 5.1.3 if estimates are used, they must be clearly stated as estimates.

## Schedule 1 Report on Return on Investment

	Compar Disclosure Yea	y Name			
sc	Disclosure Yea HEDULE 1: REPORT ON RETURN ON INVESTMENT	r Ended [			
ref					Current Year
6 7	1a: Return on Investment		CY-2	CY-1	CY
8	Post tax WACC	Г	%	%	%
9 10	ROI—comparable to a post tax WACC	L			
11	Mid-point estimate of post tax WACC	[			
12 13	25th percentile estimate 75th percentile estimate	-			
14	'				
15 16	Vanilla WACC	Г			
17 18	ROI—comparable to a vanilla WACC	L			_
19	Mid-point estimate of vanilla WACC	[			
20 21	25th percentile estimate 75th percentile estimate				
22	Commentary on profitability				
24	, or promoting				
25 26					
27					
28 29					
30					
31 32					
33 34					
35					
36 37					
38					
39 40					
41					
42 43					
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45 46					
47 48					
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50 51					
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53 54					
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56 57					
58					
59 60					
61 62					
62 63					
64 65					



# Schedule 2 Report on Regulatory Profit

SC ref	HEDUL	Company Name Disclosure Year Ended E 2: REPORT ON REGULATORY PROFIT		
6	2a:	Regulatory Profit	*	(\$000)
7	Incor		Г	
8 9		Line charge income	L	
10		Gains / (losses) on asset sales		
11 12		Other regulated income (other than above) Other regulated income		_
13				
14		Total regulatory income	L	-
15 16	Expe less	nses Operational expenditure	Г	
10	1000	Operational experience	L	
18	less	Pass-through and recoverable costs	L	
19 20	Oper	ating surplus / (deficit)		_
21	looo	Total depresiation		
22 23	less	Total depreciation	L	
24 25	plus	Total CPI revaluations	L	_
26	Regu	latory profit / (loss) before tax		_
27 28	less	Regulatory tax allowance	Γ	_
29			_	
30		latory profit / (loss)	L	_
31 32	Comi	nentary on regulatory profit		
33				
34 35				
36				
37 38				
39				
40				
41 42				
43				
44 45				
46				
47 48				
48				
50 51				

	Company Name		
	Disclosure Year Ended		
	HEDULE 2: REPORT ON REGULATORY PROFIT (cont)		
ref 58			
59	2b: Pass-through and recoverable costs		(\$000)
60			
61 62	Pass-through costs Rates		
63	Levies		
64	Other specified pass-through costs Recoverable costs		
65 66	Net recoverable costs allowed under incremental rolling incentive scheme		
67	Input Methodology claw-back		
68 69	Recoverable customised price-quality path costs  Pass-through and recoverable costs		
70	. acc through and recoverable costs		
71	2d: Incremental Rolling Incentive Scheme		
72 73		CY-1	CY
73 74	Allowed controllable opex	[year]	
75	Actual controllable opex		
76 77	Incremental gain/(loss) in year		
78	moremental gaminicos) in year		
		Previous years'	Previous years'
		incremental gain/(loss)	incremental gain/(loss)
			adjusted for
79 80	CY-5 [year]		inflation
81	CY-4 [year]		
82	CY-3 [year] CY-2 [vear]		
83 84	CY-2 [year] CY-1 [year]		
85	Net incremental rolling incentive scheme		_
86 87	Net recoverable costs allowed under incremental rolling incentive s	cheme	
88	Net recoverable costs allowed under incremental forming incentive s	Cheme	
89	2b: Merger and acquisition costs		
90 91	Merger and acquisition expenses		
92			
93	Commentary on benefits of merger and acquisition expenditure to the gas distribution disclosures in accordance with section 2.3	ution business, inclu	ding required
94	and other management and the second of the s		
95			
96 97			
98			
99			
100	2b: Other disclosures		
101 102	Capital contributions		
103 104	Net value of vested assets		
105	Self-insurance allowance		
106 107	Sell-libulatice allowatice		

## Schedule 3 Report on Regulatory Tax Allowance

		Company Name		
60	NUEDIU E	Disclosure Year Ended 3: REPORT ON REGULATORY TAX ALLOWANCE		
ref		3: REPORT ON REGULATORY TAX ALLOWANCE		
6	3a: R	egulatory Tax Allowance		(\$000)
7		Regulatory profit / (loss) before tax		-
8				
9		Income not included in regulatory profit / (loss) before tax but taxable	*	
10		Expenditure or loss in regulatory profit / (loss) before tax but not deductible  Amortisation of initial differences in asset values	_	
12		Amortisation of revaluations	-	
13	3			_
14		Income included in regulatory profit / (loss) before tax but not taxable	*	
15 16		Expenditure or loss deductible but not in regulatory profit / (loss) before tax	*	
17		Notional deductible interest	_	
18				_
19 20		Regulatory taxable income	_	
21		Regulatory taxable income		
22	less	Utilised tax losses		
23 24		Regulatory net taxable income		
25		Corporate tax rate (%)		
26	3	Regulatory tax allowance		-
27	* Wor	rings to be provided in Schedule 3(b)(i)		
28	3b: N	otes to the Report		
29	3b(i	: Disclosure of Permanent Differences		
30		Provide descriptions and workings of items recorded in the asterisked categories in Schedule 3a.		
31				
32				
33 34				
35				
36	;			
37	,			
38				
39			•	
40 41	-	): Amortisation of Initial Difference in Asset Values		(\$000)
42		Opening unamortised initial differences in asset values		
43		Amortisation of initial differences in asset values	-	
44		Adjustment for unamortised initial differences in assets acquired		
45		Adjustment for unamortised initial differences in assets disposed		
46 47		Closing unamortised initial difference in asset values		
48	3	Weighted average remaining asset life (years)		
49 50	-	i): Amortisation of Revaluations		(\$000)
51		Total depreciation		-
52		Adjusted depreciation		
53	?	Amortisation of Revaluations		-
				_

	Company Name	
	Disclosure Year Ended	
SC ref	HEDULE 3: REPORT ON REGULATORY TAX ALLOWANCE (cont)	
61 62	3b(iv): Reconciliation of Tax Losses	(\$000)
63	Opening tax losses	
64	plus Current period tax losses	
65 66	less Utilised tax losses Closing tax losses	
00		
67 68	3b(v): Calculation of Deferred Tax Balance	(\$000)
69 70	Opening deferred tax	
71 72	plus Tax effect of adjusted depreciation	$\supset$
73 74	less Tax effect of total tax depreciation	
75 76	plus Tax effect of other temporary differences*	
77 78	less Tax effect of amortisation of initial differences in asset values	
79 80	plus Deferred tax balance relating to assets acquired in the disclosure year	
81 82	less Deferred tax balance relating to assets disposed in the disclosure year	
83 84	plus Deferred tax cost allocation adjustment	$\supset$
85 86	Closing deferred tax	_
87 88	3b(vi): Disclosure of Temporary Differences	
89	Provide descriptions and workings of items recorded in the asterisked category in Schedule 3b(v) above.	
90 91		
92		
93 94		
95		
96		
97 98		
99		
100		
101		
102 103		
104		
105 106		
107 108	3b(vii): Tax Depreciation Roll-Forward	
109	(\$000)	
110 111	Opening RAB (tax value)  plus Regulatory tax asset value of assets commissioned	
112	less Regulatory tax asset value of asset disposals	
113	less Tax depreciation	
114 115 116	plus Other adjustments to the RAB tax value  Closing RAB (tax value)	_

Schedule 4 Report on Term Credit Spread Differential Allowance

					Com	Company Name				
Ξ	SCHEDULE 4: REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE $rac{ \sigma }{ \sigma }$	AD DIFFEREN	TIAL ALLOWA	INCE	Disclosure Year Ended	ear Ended				
	4. Allowance for Term Credit Spread Differential This schedule is only to be completed if at the date of the most recently published financial statements, the weighted average original tenor of the debt portfolio (both qualitying debt and non-qualifying debt) is greater than five	r <b>ntial</b> e most recently pub	olished financial sta	atements, the weight	ted average origina	l tenor of the debt p	ontfolio (both qualif	lying debt and non⊷	qualifying debt) is gr	eater than five
	المار (a): Non-qualifying Debt									
	Issuing party (or other identifying information)	Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)			
	4(b): Qualifying Debt					_	1	_		
	Issuing party (or other identifying information)	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	Cost of executing an interest rate swap	Debt issue cost readjustment
-										
,	4(c): Attribution of Term Credit Spread Diff	Differential					1	1	1	1
	Gross term credit spread differential			1						
	Book value of interest bearing debt Leverage Average opening and closing RAB values Attribution Rate (%) Term credit spread differential allowance		1 44 %							

## Schedule 5 Report on Regulatory Asset Base Roll Forward

		Com Disclosure `	pany Name Year Ended			
S(	CHEDULE 5: REPORT ON REGULATORY ASSET E	BASE ROLL FO	RWARD			
	5a: Regulatory Asset Base Roll Forward	RAB CY-4 (\$000)	RAB CY-3 (\$000)	RAB CY-2 (\$000)	RAB CY-1 (\$000)	RAB CY (\$000)
	Total opening RAB value	(\$000)	(\$000)	(\$000)	(\$000)	(\$000) -
1	less Total depreciation					-
12	plus Total CPI revaluations					-
1:						-
1:	7 less Asset disposals					-
18 18 20	plus Lost and found assets adjustment					-
2	plus Adjustment resulting from asset allocation					-
2:	Total closing RAB value	-	-	-	-	-
2	5b: Unallocated Regulatory Asset Base					
20		ı	Unallocat (\$000)	(\$000)	(\$000)	(\$000)
28	9 less					
3	1 plus			_		-
3:						-
3.	· · · · · · · · · · · · · · · · · · ·					
3				_		-
38						
4						
4:	•			_		-
4:	· · · · · · · · · · · · · · · · · · ·					
4:						-
48				_		_
5 5	0					
5 5	2					
5- 5:	4					
5i 5i	7					
56 59	9					
6 6	1					
6:	3					
6:	5					
6	* The 'unallocated RAB' is the total value of those assets used wholly o					ocation of costs to
6		assets after applying this	s cost allocation. Neit	ther value includes wor	ks under construction.	

		Con	npany Name			
			Year Ended			
	WEDLINES DEPORT ON SECURITION ASSESSED.					
	HEDULE 5: REPORT ON REGULATORY ASSET BA	ASE ROLL FO	RWARD (cont)			
ref						
76	5c: Notes to the Report					
70	oc. Notes to the Report					
77	5c(i): Regulatory Depreciation					
78	oo(i): itogulatory poproblation		Unallocate	ed RAB *	RA	ιB
79			(\$000)	(\$000)	(\$000)	(\$000)
80	Depreciation - standard					
81	Depreciation - no standard life assets					
82	Depreciation - modified life assets					
83	Depreciation - alternative depreciation in accordance	ce with CPP				
84	Total depreciation			-		_
85			(\$000 un	less otherwise sp	ocified)	-
86	5c(ii): Non-Standard Depreciation Disclosure		(\$000 till	1033 Other Wise St	oomea)	
ØD.		Decem for a			Clasin - DAD	Clasin - DAD
		Reason for non- standard	Year change	Depreciation	Closing RAB value under	Closing RAB value under
		depreciation	made	charge for the	'non-standard'	'standard'
87	Asset or assets with non-standard depreciation	(text entry)	(text entry)	period (RAB)	depreciation	depreciation
88						
89						
90						
91						
92						
93						
94						
95			<u> </u>			
00	5c(iii): Calculation of Revaluation Rate and Reva	lustion of Acc	oto			
96 97	Sc(iii). Calculation of Revaluation Rate and Reva	iuation of Ass	eis			
98	CPI <sub>4</sub>					
99	CPI <sub>4</sub> -4					
100	Revaluation rate (%)					
101	(,					
102			Unallocate	ed RAB *	RA	ιB
103			(\$000)	(\$000)	(\$000)	(\$000)
104	Total opening RAB value					
105	less Opening RAB value of fully depreciated, disposed	and lost assets				
106	Total anarias DAD value subject (					
107	Total opening RAB value subject to revaluation		_			
108	Total CPI revaluations			_		-
109	5c(iv): Works Under Construction roll forward					
109	Oction Tolks officer construction for followard		Unallocated v	works under	Allocated w	orks under
110			constru		constr	
111	Works under construction—preceding disclosure y	year				
112	plus Capital expenditure				_	
113	less Assets commissioned		_		_	
114	plus Adjustment resulting from asset allocation					
115	Works under construction - current disclosure yea	ır		_		_
116						
117	Highest rate of capitalised finance applied					
118						

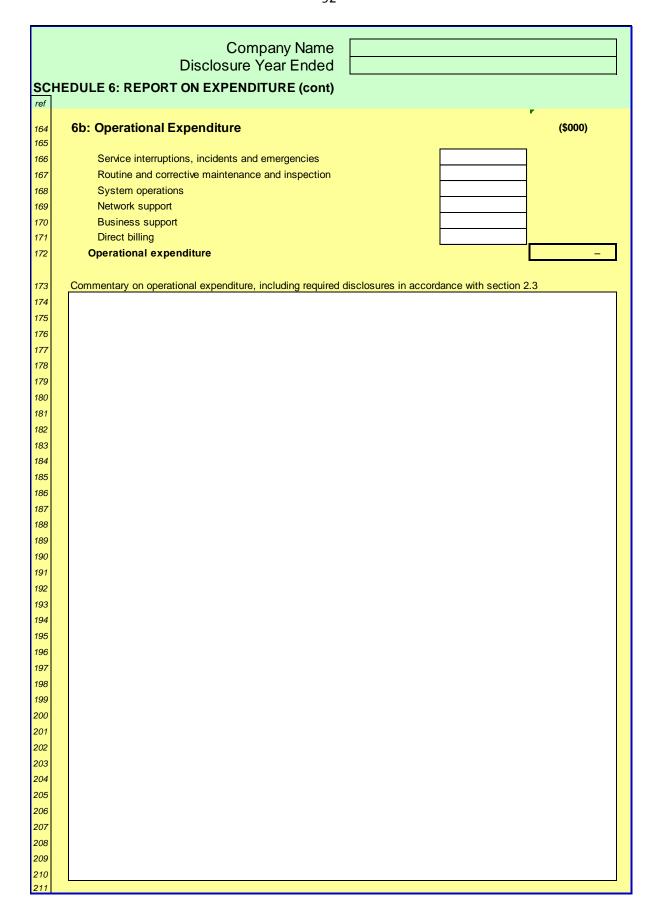
SCHEDULE 5: REPORT ON REGULATOR	SCHEDULE 5: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)				2	Company Name			
CHEDULE 5: REPORT	ON REGULATORY ASSET BA				, en solosid	Disclosure Year Ended			
CHEDULE 5: REPORT	ON REGULATORY ASSET BA				Disclosure	במו רוותנת			
55(vi): Disclosure b		SE ROLL FOR	WARD (cont)						
5c(vi): Disclosure l									
	v Asset Category								
	6:-6:								
			Service			Special	Other system		
126		Main pipelines	pipelines	Stations	Valve	crossings	fixed assets	Other assets	Total
Total opening RAB value	lue								-
128   less Total depreciation	reciation								_
129 plus Total CP	Total CPI revaluations								-
130 plus Assets c	Assets commissioned								_
	posals								-
132 plus Lost and	Lost and found assets adjustment								-
133 plus Adjustme	Adjustment resulting from asset allocation								_
134 plus Asset cla	Asset class transfers								-
Total closing RAB value	en	1	I	ı	_	1	1	1	_
136	_								

## Schedule 6 Report on Expenditure

	Company Name Disclosure Year Ended			
00				
ref	HEDULE 6: REPORT ON EXPENDITURE			
6				
7	6a: Capital expenditure			(\$000)
8	Contamon compation	Г		
9	Customer connection System growth	<u> </u>		
11	Quality of supply	-		
12	Asset replacement and renewal	-		
13	Asset relocations	-		
14	Legislative and regulatory		_	
15	Non-system fixed assets		_	
16	Gross capital expenditure	_		_
17	Capital contributions		ļ	
18	Net value of vested assets			
19	Capital expenditure			_
20				
21	6a(i): Customer Connection			
22		_		
23	[Consumer group]	_		
24	[Consumer group]	_		
25	[Consumer group]	_		
26	[Consumer group]	L		
27 28	Customer connection total			_
29	6a(ii): System Growth and Asset Replacement	and Renewal		Asset
				Replacement
20				•
30		s	System Growth	and Renewal
31	Intermediate pressure	\$ 	System Growth	•
31 32	Main pipe	5	System Growth	•
31 32 33	Main pipe Service pipe	\$	System Growth	•
31 32 33 34	Main pipe Service pipe District regulator and metering stations	s 	System Growth	•
31 32 33 34 35	Main pipe Service pipe District regulator and metering stations Valve	\$ 	System Growth	•
31 32 33 34 35 36	Main pipe Service pipe District regulator and metering stations Valve Special crossings	\$	System Growth	•
31 32 33 34 35 36 37	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total	5	System Growth	•
31 32 33 34 35 36 37 38	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure	5	System Growth	•
31 32 33 34 35 36 37	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe	5	System Growth	•
31 32 33 34 35 36 37 38 39 40	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe	5	System Growth	•
31 32 33 34 35 36 37 38 39	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe		System Growth	•
31 32 33 34 35 36 37 38 39 40 41	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings		System Growth  -	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe Valve		System Growth  -	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe Valve Special crossings		System Growth  -	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe Valve Special crossings Low pressure - total		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe Valve Special crossings Low pressure Main pipe Service pipe Valve Special crossings Low pressure - total Other assets Monitoring and control systems Cathodic protection systems		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe Valve Special crossings Low pressure - total Other assets Monitoring and control systems		System Growth	•
31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53	Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate pressure -total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium pressure - total Low Pressure Main pipe Service pipe Valve Special crossings Low pressure Main pipe Service pipe Valve Special crossings Low pressure - total Other assets Monitoring and control systems Cathodic protection systems		System Growth	•

	Company Name Disclosure Year Ended	
	HEDULE 6: REPORT ON EXPENDITURE (cont)	
ref		
64	6a(iii): Quality of Supply	(\$000)
65		
66	Project	
67	[Description of project]	
68	[Description of project]	
69	[Description of project]	
70	[Description of project]	
71	[Description of project]	
72	Other	
73	Quality of supply total	
74	Calinh Asset valuestions	
75	6a(iv): Asset relocations	
76	ID to the state of	
77	[Description of project]	
78	[Description of project]	
79	[Description of project] Other	
80	Asset relocations total	
81	Asset relocations total	
82 83	6a(v): Legislative and regulatory	
84	oa(v). Legislative and regulatory	
85	Legislative or regulatory requirement	
86	[Description of legislative or regulatory requirement]	
87	[Description of legislative or regulatory requirement]	
88	[Description of legislative or regulatory requirement]	
89	[Description of legislative or regulatory requirement]	
90	[Description of legislative or regulatory requirement]	
91	Other	
92	Legislative and regulatory total	
93		
94	6a(vi): Non-system fixed assets	
95		
96	Routine expenditure	
97	Atypical expenditure	
98	[Description of project]	
99	[Description of project]	
100	[Description of project]	
101	Atypical expenditure total	
102	Non-system fixed assets total	-
103		

		Company Name Disclosure Year Ended
ref	HE	DULE 6: REPORT ON EXPENDITURE (cont)
110		
111		6a: Capital expenditure (cont)
112		Commentary on gross capital expenditure, including required disclosures in accordance with section 2.3
113		
114		
115		
116		
117		
118 119		
120		
121		
122		
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126 127		
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134 135		
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142 143		
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156 157		



# Schedule 7 Report on Expenditure Forecasts

8CI	IEDULE 7: REPORT ON EXPENDITURE FORE	CASTS	Co Disclosur	ompany Name e Year Ended			
ref	IEDOLE 7. KEI OKT ON EXI ENDITOKET OKE	CASTS					
	Comparison of forecasts to actual expendite	uro			(\$000 ui	nless otherwise sp	ecified)
6 7	Comparison of forecasts to actual experious	ure	Current Year			Regulatory period	ı
		Forecast	Actual	% variance	Forecast	Actual	% variance
8	Capital Expenditure	Expenditure	Expenditure	% variance	Expenditure	Expenditure	76 Variance
9	Customer connection System growth		-				
11	Quality of supply						
12	Asset replacement and renewal			_			_
13	Asset relocations			-			_
14	Legislative and regulatory  Gross capital expenditure on distribution network		_	_			_
15 16	Gross capital expenditure on distribution network				_		
17	Operational Expenditure						
18	Service interruptions, incidents and emergencies			_			_
19	Routine and corrective maintenance and inspection						
20 21	System operations		<del> </del>			<b> </b>	
22	Network support  Operational expenditure on distribution network	_	_			_	
23	,						
24	Total expenditure on distribution network	_	_	-	-	_	-
25			1				
26	Non-system fixed assets		-		<u> </u>	-	
27 28	Business support Direct billing						
29	Total expenditure on distribution network business	_	_	_	-	_	_
30							
31	Commentary on variance in actual to forecast expenditure, including	g required disclosure in	accordance with secti	ion 2.3			
32 33							
34							
35							
36							
37							
38 39							
40							
41							
42							
43							
44 45							
46							
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50 51							
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57 58							
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63 64							
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69							
70 71							
72							

## Schedule 8 Report on Related Party Transactions

	) Disclosi	Company Name ure Year Ended		
sc	CHEDULE 8: REPORT ON RELA	TED PARTY TRANSACTIONS		
ref				
			•	
6	**	ARTY TRANSACTIONS	(\$000)	
7				
8 9	,			
10				
11				
12	· ·			
		<u> </u>		
13	8(ii) ENTITIES INVOLVED IN F	RELATED PARTY TRANSACTIO	NS	
14	Name of Related Party	Related	Party Relationship	
15	5			
16	5			
,0				
17	7			
17 18	3			
17 18 19	3			
17 18	3			
17 18 19 20	3	SACTIONS		
17 18 19	3	SACTIONS  Description of Transaction	Value of	Basis for Determining
17 18 19 20	8(iii) RELATED PARTY TRAN Name of Related Party		Value of Transaction	Basis for Determining Value
17 18 19 20 21	8(iii) RELATED PARTY TRAN Name of Related Party			
17 18 19 20 21 22 23 24	8(iii) RELATED PARTY TRAN Name of Related Party			
17 18 19 20 21 22 23 24 25	8(iii) RELATED PARTY TRAN Name of Related Party			
177 18 19 20 21 22 23 24 25 26	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 199 200 211 222 233 244 255 266 277	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 199 200 211 222 233 244 255 266 277 28	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 199 200 211 222 233 244 255 266 277 288 299	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 199 200 211 222 233 244 255 266 277 28	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 199 200 211 222 233 244 255 266 277 288 299 300	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 199 200 211 222 233 244 255 266 277 288 299 300 311	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 199 200 21 22 23 24 25 26 27 28 29 30 31 32	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	8(iii) RELATED PARTY TRAN Name of Related Party			
177 188 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	8(iii) RELATED PARTY TRAN Name of Related Party			

## Schedule 9 Report on Asset Allocations

sc	HEDULE 9: REPORT ON ASSET ALLOCATIONS		mpany Name e Year Ended			
ref						
6 7	9a: REGULATED SERVICE ASSET VALUES		Value allocate	ed (\$000s)		1
8		Arm's length deduction	Gas distribution services	Non-gas distribution services	Total	OVABAA allocation increase (\$000s)
9	Main pipelines			00111000		
10	Directly attributable				T	
11 12	Not directly attributable Total attributable to regulated service		_			
13	Service Pipelines					
14 15	Directly attributable  Not directly attributable				_	
16	Total attributable to regulated service		_			
17 18	Substations Directly attributable					
19	Not directly attributable				_	
20	Total attributable to regulated service		-			
21 22	Valve Directly attributable					
23	Not directly attributable				-	
24 25	Total attributable to regulated service  Special crossings		_			
26 26	Directly attributable					
27 28	Not directly attributable  Total attributable to regulated service		_		-	
29	Other system fixed assets					
30	Directly attributable				Γ	
31 32	Not directly attributable Total attributable to regulated service		_			
33	Other assets					
34 35	Directly attributable Not directly attributable				_	
36	Total attributable to regulated service		-			
37 38	Regulated service asset value directly attributable		_			
39	Regulated service asset value not directly attributable	_	-	-	_	_
40 41	Total closing RAB value					
42	9b: NOTES TO THE REPORT					
43	9b(i): Changes in Asset Allocation*					
				CY-1	<b>Current Year</b>	CY+1
44 45	Change in asset value allocation 1				(CY)	
46	Asset category		Original allocation			
47 48	Original allocator or line items  New allocator or line items		New allocation Difference		_	
49						
50	Rationale for change					
51 52						
53 54	Change in asset value allocation 2 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	Change in asset value allocation 3		7			,
62 63	Asset category Original allocator or line items		Original allocation New allocation			
64	New allocator or line items		Difference	-	-	
65 66	Rationale for change					
67						
68	* a change in asset allocation must be completed for each a	llocator or componen	t change that has occ	urred in the disclos	sure year. A move	ment in an
69 70	allocator metric is not a change in allocator or component.					

# Schedule 10 Report on Cost Allocations

				Co	mpany Name			
					Year Ended			
_	_	HEDULE 10: REPORT ON COST ALLOCA	ATIONS		•			<u> </u>
Г	ref 6	10a: OPERATING COST ALLOCATIONS	:					
	7	Tou. Of ENATING GOOT ALEGOATION	•		Value allocate			OVABAA
				Arm's length deduction	Gas distribution services	Non-gas distribution	Total	allocation increase (\$000s)
	8					services		,,
	9 10	Service interruptions, incidents and emerger Directly attributable	icies					
	11 12	Not directly attributable  Total attributable to regulated service			_		_	
	13	Routine and corrective maintenance and ins	pection					
	14 15	Directly attributable  Not directly attributable					_	
	16	Total attributable to regulated service			-			
	17 18	System operations Directly attributable						
	19	Not directly attributable					-	
ш	20	Total attributable to regulated service  Network support			_			
1	22	Directly attributable						
	23 24	Not directly attributable  Total attributable to regulated service			-		-	
	25	Business support						
	26 27	Directly attributable  Not directly attributable					-	
	28	Total attributable to regulated service			-			
	29 30	Direct Billing Directly attributable						
	31 32	Not directly attributable  Total attributable to regulated service			_		_	
	33 34				_			
	35	Operating costs directly attributable Operating costs not directly attributable		_	_	-	_	_
1	36	Operating expenditure			-			
П	37	10b: OTHER COST ALLOCATIONS						
	38 39	Pass through costs Directly attributable						
	40 41	Not directly attributable  Total attributable to regulated service			_		_	
	42	Recoverable costs						
	43 44	Directly attributable  Not directly attributable					_	
ľ	45	Total attributable to regulated service			-			
ŀ	47	10c: NOTES TO THE REPORT						
	48	10c(i): Changes in Cost Allocations*					Current Year	
	49					CY-1	(CY)	CY+1
	50 51	Change in cost allocation 1 Cost category			Original allocation			
	52 53	Original allocator or line items  New allocator or line items			New allocation Difference			
	53 54	New anotator or mile items			Dilleterice		_	
	55	Rationale for change						
	56 57							
	58 59	Change in cost allocation 2 Cost category			Original allocation			
	60	Original allocator or line items  New allocator or line items			New allocation Difference			
	61 62				Dilicionoe			
	63 64	Rationale for change						
	65 66	Change in cost allocation 3						
	67	Cost category			Original allocation			
	68 69	Original allocator or line items  New allocator or line items			New allocation Difference	-	-	
	70 71	Rationale for change						
	72 73							
		* a change in cost allocation must be complet		cator or component	change that has occu	rred in the disclosu	re year. A movem	ent in an allocator
	74 75	metric is not a change in allocator or compone	ent.					

		Company Name	
	г	Company Name Disclosure Year Ended	
		Disclusure Teal Effued	
SCHE	EDULE 10: REPORT ON COST ALLOCATIONS (cont)		
ref			
82			
	40a(ii). Alla action, mostly a de la mundateille		
83	10c(ii): Allocation methodology details		
84			
85	Commentary on cost allocation, including required disclosures in accorda	nnce with section 2.3	
86			
87			
88			
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92			
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**Report Supporting Asset Allocation** 

**Schedule 11** 

OVABAA allocation increase Total Non-gas distribution services Value allocated Gas distribution services Company Name Disclosure Year Ended Arm's length deduction Non-gas distribution services Allocator Metric Gas distribution services Allocator type Allocator SCHEDULE 11: REPORT SUPPORTING ASSET ALLOCATIONS Allocation methodology type Regulated service asset value not directly attributable Have assets been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) of the IM Determination Other system fixed assets Insert asset description Not directly attributable 

1299566.5

Schedule 12 Report Supporting Cost Allocation

SCHEDULE 12: REPORT SUPPORTING COST ALLOCATIONS	ST ALLOCATI	SNO				Disclosure	Disclosure Year Ended			
Have costs been allocated in aggregate using AQAM in accordance with clause 2.1.1.(3) of the IM Determination	Yes /No									
				Allocator Metric	r Metric		Value allocated	llocated		30
Line item	Allocation methodology type	Allocator	Allocator type	Gas distribution services	Non-gas distribution services	Arm's length deduction	Gas distribution services	Non-gas distribution services	Total	allocation
Service interruptions, incidents and emergencies	ncies									
		Allocator 1	Causal or proxy						1	
Insert cost description Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						1 1	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						1	
Not directly attributable						1	1	1	1	1
hsert cost description e.g.	e.g. ABAA	Allocator 1	Causal or proxv						1	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-	
Not directly attributable					_	1	ı	ı	ı	1
System operations	< 0 c	Allocator 4	o lo de de de							
heart cost description	e.g. ABAA	Allocator 1	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						1	
Not directly attributable						1	1	ı	ı	1
Network support	A A B A	Allocator 1	Care of or proper							
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						1	
Not directly attributable						1	ı	ı	ı	1
no.										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						1 1	
Not directly attributable		o losson	Constant In the Constant In th			1	1	-	1	1
Direct billing										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						ı	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
	e.g. ABAA	Allocator 2	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-	
Not directly attributable						I	1	1	1	1
Constitution of the state of th					_					
Operating costs not directly attributable					_	ı	1	ı	ı	I
Pass through costs										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						1	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-	
Not directly attributable						I	1	ı	1	1
Recoverable costs										
t des	e.g. ABAA	Allocator 1	Causal or proxy						ı	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						1	
Insert cost description	VVOV 8 0									
	e.g. ADAA	Allocator 3	Causal or proxy						1	

## Schedule 13 Pricing Statistics

				C			
				Company Name			
				For Year Ended			
			Network / Sul	o-network Name			
SCH	FD	ULE 13: REPORT O	ON PRICING STA	TISTICS			
ref	]	OLL 13. KLFOKI C	JN FRICING STA	1131163			
. 65							
7		<b>Consumer Group</b>	Data: Consume	rs on standard contr	racts		
				Volume supplied to			No. of ICPs at
		Consumer group code	Compositus (comple)	consumers' connection	Line charge income	Capital contributions	disclosure year end
8 9		code	Capacity (scmh)	points (GJ)	(\$000)	(\$000)	ena
		Code 1					
10		Code 2					
11		Code 3					
12							<u> </u>
13		Code 4					
14		Code 5					
15		Code 6					
16		Code 7					
17		Code 8					
18		Code 9					
19		Code 10					
20			Totals	_	_	-	_
21		Add extra rows for ac	dditional consumer g	roups as necessary			
22							
		C	. Data: Camarina				
23		Consumer Group	Data: Consume	rs on non-standard	contracts		
				Volume supplied to			No. of ICPs at
		Consumer group		consumers' connection	Line charge income	Capital contributions	disclosure year
24		code	Capacity (scmh)	points (GJ)	(\$000)	(\$000)	end
25			,,			(,,,,,,	
26		Code 1					
27		Code 2					
28		Code 3					
29		Code 4					
30		Code 5					
31		Code 6					
		Code 7					
32		Code 8					
33		Code 9					
34		Code 10					
35	ļ,	Code 10					
36			Totals	_	_	_	_
37		Add extra rows for ac	dditional consumer g	roups as necessary			MDO in CI
38							MDQ in GJ
40		Total distribution ne	twork capacity reser	rvations for consumers on	capacity-reservation b	ased prices	
41							
					Consumers on	Consumers on non-	
					standard contracts	standard contracts	Total income
42 43		Line charge income b	by component of pri	ce	(\$000)	(\$000)	(\$000)
44		Income from fixe	ed prices				_
45		Income from var	riable prices				_
46		Income from oth	ner prices				_
			·				
47		Total line charge inco					_
48		Total income fro	om capital contribut	ions			_
50		Total line charge inco	ome including capital	contributions			_
51							
52		Commentary on pric	ing statistics				
53							
54							
55							
56							
57							
58							
59							
60							
61							
62		If 'Income from other	prices' is entered in r	ow 46 above, explain how	this price(s) is levied		

# Schedule 14 Network Expenditure AMP Report

				А	Compa MP Plannir	ny Name na Period		1 October 2	012 – 30 Sei	otember 202	22
н	EDULE 14: NETWORK EXPENDITURE AMP REPOR	RT		, ,	ivii i idiiiiii	ig i cilou					
									(\$000 unless of	therwise speci	ified)
									,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(\$000)
											(\$000)
l		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
1	4a: Capital Expenditure Forecast	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
١.	Customer connection										
l	System growth Asset replacement and renewal										
١.	Quality of supply										
	Asset relocations										
l	Legislative and regulatory										
	Non-system fixed assets										
	Gross capital expenditure	_	-	-	-	-	-	-	-	-	
١.											
١,	4a/i): Customer Connection	Year 1	Year 2	Year 3	Year 4	Year 5					
1	4a(i): Customer Connection [Consumer group]	2013	2014	2015	2016	2017					
1	[Consumer group]										
ı	[Consumer group]										
	[Consumer group]										
	[Consumer group]										
,	[Consumer group]										
1	[Consumer group]										
	[Consumer group]										
	Customer connection total	-	-	-	-	-					
7 3 9 9 <b>1</b>		Year 1 2013	Year 2 2014	- Year 3 2015	- Year 4 2016	Year 5					
3	Customer connection total  4a(ii): System Growth			Year 3							
1	Customer connection total			Year 3							
3 10 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Customer connection total  4a(ii): System Growth Intermediate pressure			Year 3							
, 11 10 13	Customer connection total  4a(ii): System Growth  Intermediate pressure  Main pipe Senice pipe District regulator and metering stations			Year 3							
3 10 11	Customer connection total  4a(ii): System Growth  Intermediate pressure  Main pipe Service pipe District regulator and metering stations Valve			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings			Year 3							
3 10 11 1 1 2 2 2 3 3 3 4 4 5 5 5 5 6 6 6 7 7	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total			Year 3							
3 11 1 1 2 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Customer connection total  4a(ii): System Growth  Intermediate pressure  Main pipe Service pipe District regulator and metering stations  Valve Special crossings Intermediate Pressure total  Medium pressure			Year 3							
3 10 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe			Year 3							
3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe			Year 3							
1	Customer connection total  4a(ii): System Growth  Intermediate pressure  Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total  Medium pressure Main pipe Service pipe District regulator and metering stations			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Service pipe Statict regulator and metering stations Valve Special crossings			Year 3							
1	Customer connection total  4a(ii): System Growth  Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure total			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure Main pipe			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure Main pipe Service pipe Listrict regulator and metering stations Valve Special crossings Medium Pressure total Low Pressure Main pipe Service pipe Valve			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure total Low Pressure total Low Pressure Main pipe Service pipe Valve Special crossings Medium Pressure total Low Pressure Special crossings Service pipe Valve Special crossings	2013		Year 3 2015							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure Main pipe Service pipe Listrict regulator and metering stations Valve Special crossings Medium Pressure total Low Pressure Main pipe Service pipe Valve			Year 3							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure total Low Pressure total Low Pressure Main pipe Service pipe Valve Special crossings Medium Pressure total Low Pressure Special crossings Service pipe Valve Special crossings	2013		Year 3 2015							
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure total Low Pressure total Low Pressure Main pipe Service pipe Valve Special crossings Medium Pressure total Low Pressure Main pipe Service pipe Valve Special crossings Low Pressure total Cother assets Monitoring and control systems	2013		Year 3 2015							
11	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure total Low Pressure total Companies of the pipe Valve Special crossings Low Pressure total Companies of the pipe Valve Special crossings Low Pressure total Companies of the pipe Valve Special crossings Low Pressure total Companies of the pipe Valve Special crossings Low Pressure total Companies of the pipe Valve Special crossings Low Pressure total Companies of the pipe Valve Special crossings Low Pressure total Companies of the pipe Valve Companies of the pipe Valve Special crossings Low Pressure total Companies of the pipe Valve Companies of the pipe Valve Companies of the pipe Valve Valve Special crossings Low Pressure total Companies of the pipe Valve Valve Special crossings Low Pressure total Companies of the pipe Valve	2013		Year 3 2015	2016						
1	Customer connection total  4a(ii): System Growth Intermediate pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Intermediate Pressure total Medium pressure Main pipe Service pipe District regulator and metering stations Valve Special crossings Medium Pressure total Low Pressure total Low Pressure Main pipe Service pipe Valve Special crossings Medium Pressure total Low Pressure Main pipe Service pipe Valve Special crossings Low Pressure total Cother assets Monitoring and control systems	2013		Year 3 2015							

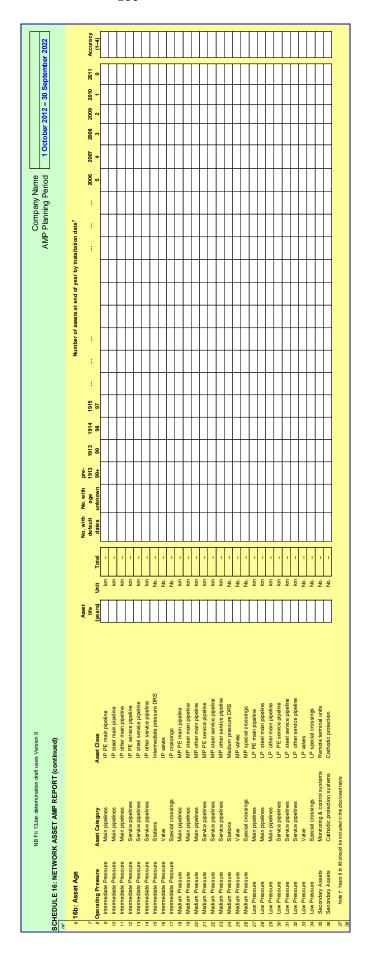
					Compa	ny Name					
				А	MP Plannir			1 October 2	012 – 30 Se	ptember 202	2
	IEDULE 14: NETWORK EXPENDITURE AMP REPOR	RT (Continue	ed)								
ref 64									(\$000 unless o	otherwise speci	fied)
65 66	14a(iii): Asset Replacement and Renewal	Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017					
67	Intermediate pressure										
68	Main pipe										
69 70	Service pipe District regulator and metering stations										
71	Valve										
72 73	Special crossings Intermediate Pressure total										
74	Medium pressure		_	_		_					
75	Main pipe										
76	Service pipe										
77 78	District regulator and metering stations Valve										
79	Special crossings										
80	Medium Pressure total		-	-	_	_					
81	Low Pressure										
82 83	Main pipe Service pipe										
84	Valve										
85 ee	Special crossings										
86 87	Low Pressure total Other assets				_						
88	Monitoring and control systems										
89	Cathodic protection systems										
90 91	Other total		-	-	_	-					
92	Asset Replacement and Renewal total	_	-	_	_	_					
03	14a(iv): Quality of supply	Year 1	Year 2	Year 3	Year 4	Year 5					
94	Project	2013	2014	2015	2016	2017		Commentary			
95 96	[Description of Project] [Description of Project]										
97	[Description of Project]										
98	Quality of Supply total		-	-	-	-					
99	14a(v): Legislative and Regulatory	Year 1	Year 2	Year 3	Year 4	Year 5					
100	Project	2013	2014	2015	2016	2017		Commentary			
	[Description of Project] [Description of Project]										
103	[Description of Project]										
104	Legislative and Regulatory total				_	_					
105		Year 1	Year 2	Year 3	Year 4	Year 5					
106	14a(vi): Non-System Fixed Assets	2013	2014	2015	2016	2017					
107 108	Routine expenditure Atypical expenditure							Commentary			
	[Description of Project]										
	[Description of Project] [Description of Project]										
112	Atypical expenditure total	_	_	_		_					
114	Non-system fixed assets total		-	-	-	-					
115		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	14b: Operational Expenditure	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
117 118	Service interruptions, incidents and emergencies Routine and corrective maintenance and inspection										
119	System operations										
120	Network support										
121 122	Business support Direct billing	<b>—</b>									
123	Total operational expenditure	_	-	-	-	_	-	-	_	_	
124											

Schedule 15 Network Driver AMP Report

SCHEDULE 15: NETWORK DRIVER AMP REPORT	PORT						)	)		
6 15a: Forecast Connections 7 Number of ICPs connected in year by capacity-based customer group	ed customer group			Year 1	Year 2 2014	Year 3 2015	Year 4	Year 5 2017		
Customer group_01										
Customer group_02										
Customer group_03										
Customer group_04										
Customer group_05										
Customer group_06										
Customer group_07										
Customer group_08										
Total				1	1	1	1	1		
20 Utilisation (%) *	1		Nominal maximum pressure	Current year utilisation	Year 1 utilisation	Year 2 utilisation	Year 3 utilisation	Year 4 utilisation	Year 5 utilisation	į
Heavily Utilised Pressure system 01	Network	Region	aroop	7107	2013	4107	6107	9107	/107	Comment
Heavily Utilised Pressure system 02										
Heavily Utilised Pressure system_03										
Heavily Utilised Pressure system_04										
Heavily Utilised Pressure system_05										
Heavily Utilised Pressure system_06										
Heavily Utilised Pressure system 08										
Heavily Utilised Pressure system_09										
Heavily Utilised Pressure system_10										
Heavily Utilised Pressure system_11										
Heavily Utilised Pressure system_12										
Heavily Utilised Pressure system_13										
Heavily Utilised Pressure system_14										
Heavily Utilised Pressure system_15										
Heavily Utilised Pressure system_16										
Heavily Utilised Pressure system_17										
Heavily Utilised Pressure system_18										
Heavily Utilised Pressure system_19										

Schedule 16 Network Asset AMP Report

HEDULE 16: NETW	SCHEDULE 16: NETWORK ASSET AMP REPORT									2	2000		2000	Contombor	2000
									ť	AIMP Planning Period	g Penoa	1 000	Der 2012 –	1 October 2012 – 30 September 2022	7707
16a: Asset Registe	6 16a: Asset Register, Changes and Health			Items at end of year (quantity) Data	nd of year ntity) Data		Additions	Additions, disposals and relocations during year (quantity)	relocations du tity)	ıring year	Data		Asset health (quantity b Replace	Asset health at end of year (quantity by cate gory) Replace Impossible to	Data
Operating Pressure	Assat Category	Accot Clace	- High	Total	accuracy	Assets	Assets	Not change	Database	Assets	accuracy	5000	within 5	assess	accuracy
9 Intermediate Pressure		IP PE main pipeline		1	(	50000		1	5				200		ŕ
		IP steel main pipeline	Ę	1				1							
11 Intermediate Pressure		P other main pipeline	k	-				1							
12 Intermediate Pressure		IP PE service pipeline	Æ	1				1							
13 Intermediate Pressure	Service pipelines	IP steel service pipeline	k	1				1							
14 Intermediate Pressure	Service pipelines	IP other service pipeline	ĸ					1							
15 Intermediate Pressure	Stations	Intermediate pressure DRS	- S	1				1							
16 Intermediate Pressure	Valve	IP valves	Ö	_				_							
17 Intermediate Pressure	Special crossings	IP crossings	.oN	_				_							
18 Medium Pressure	Main pipelines	MP PE main pipeline	k	1				1							
19 Medium Pressure	Main pipelines	MP steel main pipeline	k	1				1							
20 Medium Pressure	Main pipelines	MP other main pipeline	k	_				_							
21 Medium Pressure	Service pipelines	MP PE service pipeline	ĸ	_				-							
22 Medium Pressure	Service pipelines	MP steel service pipeline	km	_				_							
23 Medium Pressure	Service pipelines	MP other service pipeline	k	_				_							
24 Medium Pressure	Stations	Medium pressure DRS	.oN	_				_							
25 Medium Pressure	Valve	MP valves	No.	_				1							
26 Medium Pressure	Special crossings	MP special crossings	Ö	1				1							
27 Low Pressure	Main pipelines	LP PE main pipeline	k	-				-							
28 Low Pressure	Main pipelines	LP steel main pipeline	ĸ	_				-							
29 Low Pressure	Main pipelines	LP other main pipeline	km	1				1							
30 Low Pressure	Service pipelines	LP PE service pipeline	km	1				-							
31 Low Pressure	Service pipelines	LP steel service pipeline	km	1				-							
32 Low Pressure	Service pipelines	LP other service pipeline	k	1				1							
33 Low Pressure	Valve	LP valves	-ON	1				1							
34 Low Pressure	Special crossings	LP special crossings	Ö	_				-							
35 Secondary Assets	Monitoring & control systems	Remote terminal units	Ö	_				_							
36 Secondary Assets	Cathodic protection exetame	The state of the state of	92												



16c: Asset Disposal Fored Operating Pressure Intermediate Pressure		SCHEDULE 16: NETWORK ASSET AMP REPORT (Continued 2)	Assets disposed for replacement	Year 1 Y	Asset Category Asset Class Unit 2013 2014 2015 2016 2017	Main pipelines IP PE main pipeline km	Main pipelines IP steel main pipeline km	Main pipelines IP other main pipeline km	Service pipelines IP PE service pipeline km	Service pipelines IP steel service pipeline km	Service pipelines IP other service pipeline km	Stations Intermediate pressure DRS No.	Valve IP valves No.	Special crossings IP crossings No.	Main pipelines MP PE main pipeline km	Main pipelines MP steel main pipeline km	Main pipelines MP other main pipeline km	Service pipelines MP PE service pipeline km	Service pipelines MP steel service pipeline km	Service pipelines MP other service pipeline km		Valve MP valves No.	Special crossings MP special crossings No.	Main pipelines LP PE main pipeline km km	Main pipelines LP steel main pipeline km	Main pipelines LP other main pipeline km	Se	Service pipelines LP steel service pipeline km	Senice pipelines LP other service pipeline km	Valve LP valves No.	Special crossings LP special crossings No.	Monitoring & control systems Remote terminal units No.
CHEDULE 16: NETWORK ASSE  16c: Asset Disposal Forecast Operating Pressure Intermediate Pressure Medium Pressure Medium Pressure Medium Pressure Medium Pressure Medium Pressure Low Pressure	NB Fri 13Jan determination draft uses	ET AMP REPORT (Continued 2)				Main pipelines	Main pipelines	Main pipelines	Service pipelines	Service pipelines	Service pipelines	Stations	Valve	Special crossings	Main pipelines	Main pipelines	Main pipelines	Service pipelines	Service pipelines	Service pipelines	Stations	Valve	Special crossings	Main pipelines	Main pipelines	Main pipelines	Service pipelines	Service pipelines	Service pipelines	Valve	Special crossings	Monitoring & control systems
		ORK ASS	osal Forecas		ssure	e Pressure	ate Pressure	ate Pressure	iate Pressure	iate Pressure	diate Pressure	diate Pressure	diate Pressure	diate Pressure	n Pressure	n Pressure	m Pressure	m Pressure	m Pressure	ım Pressure	um Pressure	um Pressure	um Pressure	ressure	ressure	ressure	ressure	ressure	ressure	essure	essure	idary Assets

Schedule 17 AMMAT Report

	Score		<b></b>	a	**
PAS 55	Fvidence-Summary				
	Beer Guidance				
Company Name AMP Planning Period Asset Management Standard Applied	Record/documented Information	management and management and management product in management product in the management product in the management product was bread upon the negative for communication and selected of communication.	remogners and an expension and a	The oppuration's documental asset management is said supporting working document 6	The organization's asset management plants).
Asset Manag	Who	responsibility for	septiments of sections of sec	The management of securities in the securities of securities and securities an	The management from with owns! The management of the asset management system. Operations, maintenance and engineering maintenance.
	Why	on exempted to document, and its season as required to document, and register of the organization of the organization of the organization of the policy, is no orday of the organization of the policy, is no orday of the season of the policy, is not of the season of the policy, is not of the season of the seaso	In selecting outpressions make the amountment and one is in inported the it conceives with my deep clocks and it conceives with my deep clocks and delevant instead one. The selection is delevant interest one and amountment to with control to a selection the control of the control of the montparent late days in control or montparent late days control or montparent late days control or montparent late days control or montparent late days control or selection and montparent late days control or montparent late days montparent late days montp	Coolcast assessment in a training of the coolcast assessment or the coolcast file may be made in a coolcast file to the coolcast file may be made in a coolcast file to coolcast file to the coolcast file file file of the coolcast file coolcast file assessment to coolcast file assessment file coolcast file assessment file coolcast file assessment file coolcast file assessment file coolcast file coolcast file asset file and coolcast file asset file ass	be tremated into practical plant (a) existing the better tremated into practical plant (a) con the better tremated into practical plant (a) con the collections will be be decisioned. The depottment of plant (a) will read to indently the sponfit tables and model to indently the sponfit tables and and performance of the assess and/or assess system(s), when they are to be contrained out, and the resources required.
	A love l virginity	ss) and to and the set out in a set out in a note in set is the	and a second control of the control	The opporation's possessives in propagate the acretical required to comply with experiments set out in a morphised standard massessor is advised to note in the Existence's section why this is the case and the elidinate seen.	The organisation processes is suppose the standard required to comply with requirements as et out in a recognised standard. The assessmy in absident order in the Endance science with this is the class and the evidence seen.
	Maturity Lovel 3	and entire properties of the p	a sealest or effective and eff	The asset monogenet always the second of the linespect and asset by selem.	Asset management plants) are setablished documented. Triplemented and misitational for saste is is learn and relical assets in ordrise the asset management setably and asset management plants.
	Maturity Level 2	The opportunition in season in the season in the season in the season of the season in	the first proper process of the proper process of the proper process of the proper process of the process of th	The locygroment asset invariagement assets yields a cocart of the literatory date of come hat not all of its assets, assets by pas and asset systems.	The opprisation is in the process of puting in place comprehensive, document of sast management pring i) the control of sast pring i) the control of sast management objectives and he sissed management strategy.
	Maturity Lovel 1	registration of the state of th	management attacks and an analysis of the control and a service of the control and a service of the control and a	The road a superdout active to the road and active makes in appropriate control of administration of administration and active active active active and active acti	The organisation has asset management dample and management dample but they as not signed with the asset management sitely and officeties and to not sitely and consideration that has but asset if they rise of the management as the management of t
	Maturity Lovel 0	ner in a service a	The second of th	The opporation has not considered han need to may an 'et a seed measurement estimage's is not also measurement estimage's is not also seed, seed to the proper or a seed system that I may be The organisation does not have an assess measurement seriety.	ue pue:
REPORT	Ottestion	To communicate the second control of the sec	enum halls sequences on to enum halls sed mangered on season sed on the sed on season sed on the sed of season sed on the sed of season sed on the sed of season sed on the sed of	In their way does the cognitive con- court of the leighted for the season, account of the leighted for the season, and pass and season over selective or account of the season over selective or account of the season of the selection of the season of the s	No Asset Progression existing. The organization close to Yan and Account is used morpower developed asset morpower (pink) across the file cycle accides (pink) contrigues expression of its asset system?  Calcid sector.
SCHEDULE 17: AMMAT REPORT	Finction	n-array	A As de management V	strate gr.	As set management by plan(s)
SCHEDI	Question	er	0-	F	8

	Score	N	<del>-</del>	0
	Evderco-Summary			
	Evidence			
	User Guidance			
Company Name AMP Planning Period	Recordidocumented Information Durbe Loron issues for policy) Document demploy (a) which detail the receives of on plan deliney. Externol of communication.	The oppressions seen members of the pression of the operation of the opera	The organisations asset management plants to the control of the control of the control of the asset management plant, of the asset management plan.	Separation and an account of the separation and account of the separation in the sep
	Who The management team with orestil responsibility for the assess from spenter is system. Deleay functors and supplies.	The meapgrent team with orestill incompared to the second meapwright, for the second meapwright or the second second meapwright or the performance and explained, the performance meapprined learn, the performance meapprined learn.	The management team with oneself as management team with oneself and management system. Operations, management seems of argonomists, the preference on management seem. The preference on management seem. When we management seems with the processer of the processer of the management seem. When we management seems with the processer of the process	The manage with responsibility for developing strongersy party; if the cognitivation are assessment soon to plant and the common to the flows in the common to the flows in recidents and energency standing with incidents and energency that are common to the common to the common to the common to the common to the common to the common to the common to the the common to the common to the the common to the comm
	Why  Why  Why  Why  Why  Why  Why  Why	The mingineration of asset management present and a second of a second and a before the second and a second and a second and a second a second a second a second a second a second a second a second a second a second a	It is a exertal time to purply one maint and can be mydermental, which requires expectation to the mydermental with requiremental with requiremental properties expects to be expected to the present marginary most be present marginary most be madrised. The pulse, This is advised. The pulse, This consider the myder of the pulse, the pulse of the pulse of the pulse, the pulse of the	White justed, but terrape an impropriety by the White justed, but terrape an impossibility by the White justed, but the control of profit by an egood profit by an egood control of profit by an egood profit by an egood control of profit and an enemy control of control and enemy control enemy control and enemy control and enemy control ene
	in a	The oppression proposition of the operation of the operat	The organization procession is appear the standard orquinad to comply with represents set out in a recognized and standard or the set of the second standard.  The assessor is advised to rare in the Eubinese section may ti	and a second
		Adeas navagerer plans) Adeas navagerer plans) Consistently document plans) Consistently document Consistently of the department of the set adeas of the consistent of the control delivery of the cont	The cognitisation amagement UIV none all the neutrannia Er the Medicar and could efficient and could efficient and could efficient and could efficient and could seek management implementation of asset management implementation of asset management for the could be seek and the seek of the could be seek and the seek of the seek of the could be seek and the seek end the	procedure remprory procedure remprory procedure in the pr
	Manufa Level 1  Per polya seconomicondo 10 Pela pela seconomicondo 10 Pela per commerciand 10 Pela per per per pela per per pela per per pela pela per pela pela per pela pela pela pela pela pela pela pela	Audes en magners (Berke) Audes en magners (Berke) Consistently, document esponsibilities for the delivery of extron but megonnibility (Berborty levids are integronelity) in instalgements within the organisation.	The oppure and no sempored in the oppured in the oppure and place by the implement and or discharge and oppured in the oppured	considerations and considerations are detected in considerations and consideration are detected in consideration and consideration are detected in consideration and consideration are detected in consideration and consideration are consideration and consideration are consideration. Their off some completes all granter may be incomplete.
	Maturity Level 1 The planty late communicated to the planty are communicated to the planty are esponsible for delivery (it to planty). Communicated to those responsible for delivery is either insighter or ach from.	Act as management (alter), Act as management (alter), former and control and act and act alter and act and a shrades for responsibilities and a thrades for responsibilities and a thrades for easier representation in each produce to be easier and delay prior in order in and part and or act and managements with organizational accountability.	The organisation recogne act the most to exture appropriate amangement and in the lock profession of asset on management planels and the process of determining an the process of determining and the process of the process of the the process of the process	ampayment to allow and action ampayment to allow and introduced and introduced and introduced and introduced and interest to allow a
	Maturity Lawel 0 The organisation does not have plane) or five distribution is limited to the authors.	The apprisation has not documental responsibilities for definery of asset plan actions.	The oppression has no contidend the arrangements needed for the effective implementation of plan(s).	opposition to consider the most operation to consider the most or extent in the most of considers and extending the most of considers.
SCHEDULE 17: AMMAT REPORT (continued 1)	Question  How he the organisation  communicated is playe) to all selection communication to a level of detail appropriate to he received is the in their defency?	How are deligned of reponsibilities for distinct a documented for an extrans documented from the deligned for a first form of the deligned for a first form of the deligned form	When the sequence does no force and appropriate amongement or made available for the efficient and not affect, be implementation the pingly? What it has been resources and evaluing support)	response control of the control of t
JULE 17: AMMAT	Ass et management pfents)	Aas er management plan(s)	Aus of management plan(s)	Contingery
SCHEE	Que stion	R	50 50	8

	Score	100	-	प
	Evidence Summary			
	Uer Guidance			
Company Name AMP Planning Period	Recordidocum ented in formation. Educors are manages with a composition of masset enterportable to the olderny of the masset enterportable to the olderny observation of the olderny one observation of the olderny observation observation observation of the olderny observation observatio	Elektron demonstrating that association of electron that are management (serie) and to the electron that are also also also also also also also also	Evidence of such activities as road Evidence of such activities and such ac- tiven take sort management water, abouts would assist an organisation to demonstrate it is meeting this requirement of PAS SG.	opposited in any opposi
	Who To mangement. Poops with management respons the life that the management respons the life that the telegoes with the life that the proper with the management of the profit the life that the life that the profit the life that the life that the life that the profit the life that the life that the life that the life that the profit that the life tha	The promogneer. The management from the process of	Top management. The management then the things of the state of the season in the control of the season in the delivery of the asset management requirements.	was represent. It is required to the control of the
	Why  In code to ensure that the cognitive states and and system detection the control of the control of the control to control	Oggames age management reads to popular as age management reads to communication for each of all and a section of a management to the communication of a section provider authority. And the gard service provider authority.	equie an opportunition sandates equie an opportunition to commercial compression to commercial management requirements such that nanopement requirements such that consocrate fully understand; take ownership consocrate fully understand; take ownership that a seed immagament requirements (eg. PAS 55 s. 44 f. g).	Where an expension concerns and careful and the same and the same and careful and the same and careful and careful and careful and careful and the requirement of same and the requirement of same and the same and careful and the same and the same and the same and the same and the same problem on the same house the opportunities. The question support the opportunities and the same problem on the same house the opportunities and the opportunities and the opportunities and the opportunities of the same and the opportunities and the opportunities are the opportunities and the opportunities are the opportunities of the opportunities are the opportunities and the opportunities are the opportunities and the opportunities are the opportunities the opportunities the opportunities the opportunities the
	Maturity Lavel 4 The organizations proceedies comply and assurant quantities comply and assurant quantities comply and assurant quantities The assers are anoward notice that the complete as the assurant to the complete as the assurant to the complete assurant to the complete assurant the soldence seen.	e sa	The organisation's process(es) composes the standard required to comply with requirements set out in a recognise of standard.  The assessor is advised to more in the Eudennee see formity this is the standard and the evidence see formity the is the case and the evidence seen.	processing of the processing o
	Maturity Level 3 The approach person preson The approach by the order of the second person of	An index you come man by the gregarisation proceeding and an arrangement of the gregarisation proceeding an arrangement as following the suppression proceeding an arrangement as following the suppression proceeding a supplementation of the supplementat	To management communicates the importance mention as set management requirements to all relevant parts of the organisation.	Control to browning and the Spergmenton proceedings of the Spergmenton proceedings and approaches by comparing the service and approaches and approaches by control procedure as not controlled by the Spergmenton procedure as not controlled by the Spergmenton procedure and approaches the Spergmenton and Approac
	Manually Level 2 The prosperior less apported an expectation to people to ensure the expectation of the ensure the content of the ensure that th	A process each for defending where we consider and in most management additional and in most cases there are additional and interface resources femals in instances resources femals in instances resources femals.	Top management communicates the monochard of monochard is asset management requirements but only to parts of the organisation.	And the second consistent of the second consis
	Manual Level 1  The transparent conservation of the  most inspect of persons or persons  ment of persons and mental to  mental mental mental to  mental mental mental to  mental mental mental to  mental mental mental  mental mental  mental mental  mental	The opportunitions to management understanding a sufficient control and fine man for a sufficient management is place to ensure this is the crate.	The organisations top management understands the medic or communicate the importance of meding its ass at management requirements but does not do so.	propressor consorting to a construction of the
	Manual Love o ma	The opposition to management the morporer in the recording of the morporer in required to define raised management.	The organisator's top management sets or considered for need to communicate the importance of meeting asset management requiements.	The agreement the recordered from med to put corrects in place.
SCHEDULE 17: AMMAT REPOR T (continued 2)	Subsective of Committee of Comm	where the properties of the pr	To what degree dose the progression to unangement communicate the importance of meeting its asset management requirements?	outcome of a save member of a save membe
JLE 17: AMMAT	Function Statum, authority and responsibilises	Shucture, authority and responsibilities	Shutue, authority and responsibilities	Outsouring of sesent mnappment activities
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	Bydence—Summary			
	Unit Cuidance			
Company Name AMP Planning Period	Neod document of his makes  The control of the cont	and the second of the second o	assessor to recognise of the assessor to recognise of the second second second second second to assessor to the second second to assessor to the second second to assessor to the second second to the second second	Asset mentioners body steemer consult, instead and restoration of boats, instead and restoration to boats, instead and restoration to sea opposition rest data obtained at sea opposition rest data obtained at sea opposition restoration of sea opposition restoration of sea opposition restoration of season management issues in restora mention and commission in restora- tion of season management season in restora- tion of season management season in mention and commission in mention and commission of season management asset in mention and season in mention and season in season and season in season and season in season in season and season in season in season in season season in season season in season se
	With Control of the Control of the Control of the Control of Contr	remplanting of the property of	response control process  response control p	(Lip management and accordinate and accordinat
	The is a result to the control of th	More represent present of the control of the contro	A Action at course labor for the mid- modescene and important for the mid- modescene and important for the mid- tion of the mid- ple of the mid- ple of the mid- ple of the mid- self-of-the mid- modescene and expension and mid- modescene and mid- modescene and	to exponent properties of broads and process member monthly this experiment and out in the process are an imageneous monthly this experiment and out in information is desirably communicated by and the mission is desirable to a section of the and the mission is desirable to the communication of and the mission is desirable to the communication of the communication of the communication of the desirable to the communication of the desirab
	Interpretation (Interpretation	and the second of the sec	The opposition of the collect access before the war was the country of the collection of the collectio	The opposite is considered to consider a consideration of control years are actual organization of control years are actual organization of control years are actual to note in the control organization of control organization or actual to note in the chartes actual organization or actual organization organizatio
	referenced trade of sounds	in the control method	described and de	The say communication is in blood communication in blood that the say of the
	Material Level 3  Ne control of the	to the contract of the contrac	operations in process of purity infoor a mean for purity infoor a mean for purity infoor a mean for purity infoor a mean for purity infoor a purity infoor purity infoor a purity infoor purity info	The opposition has desirated by the desirated has desirated parties. Some decision and on any other or feromation are on any other or or any other or
	Marchy Lovel 1 The opposite and	opportunition according to a construction and construction according to a construction and completeneous.	and management and management and management and	Thom is action of this processor. If the control of
	hands been to the control of the con	properties of the any man of the any	oppositents are on copyand to made a compense of previous contraining as management seado scribtes.	The opposition to explicit the opposition of the one of the brandy communication any asset management reformation.
SCHEDULE 17: AMMAT REPORT (continued 3)	the character and processing the character and processing the character and	Number of comments deep comments and the comments and the plant and an excellent and an excellent and compensation to an excellent and compensation to an excellent and compensation to a compen	h bind das no appraison ensura And and a programment of a service of	Not consider the construction of the construct
DULE 17: AMMA:	Function Thirting, swerones	Terring, awarenss and compotenzo	Touring assembles and competence	Communication, participation and consultation
SCHEI	One at loo	8	8	8

	<b>80008</b>	N	N	10
	Evidence—Summary			
	User Guidance			
Company Name AMP Planning Period	Recordidocumented information The document information of the documents of the documents of the documents of the documents of the state in management system processival) and their interaction.	Coulded for processors to promise according to construction and coulded to construction and coulded to construction and coulded to support it is assist management discission impairment of the coulded to construct to the coulded to construct to the coulded to coulded to coulded coulded to coulded to coulded to coulded to coulded to co	The asset menagement information appears, with the policies, payatum, together with the policies, procedure), introverser intistates and acts appared princer along controls.	The documented pocess the organization troughs also remotes the organization removal management information playsom algor with its asset management requirement. Mrnd of information systems review meetings including uses.
	Who  The merapement team had his  Oward septorability to state management. Manages engaped in  stated management achiese.	was the second of the second o	The management team that has owen leaponability for as set management. Lease of the ogsisisational information systems.	The openisator's stellage planting as an amongeness team that its oreal responsibility or asset in management for the confidence of the management from the confidence of the
	With White was the constant of	Use to an entry of the control of th	The response to the question is progression. A right scale carrot to amounted without activities of the forward care and the question when a cale. This is question spinor is too the opposition one use that information opposition one use that information operation one use that information points on a second that information operation one use that information is operation one use that information operation one use that information operation one use that information operation on the control of the c	Widely used AM standards need not be prescripted and the form of the stand many request it forms or system. La standy request in a speciment and information system is appropriate to the opportation read, can be deficiently used and can apply information which is accomplished and it he requisite quality and accomplished.
	Mittrify Lewi (4 The organisations proceeding) propose for a strakford quality of compty with meathermore set out in a necognised strakford. The assessor is anknet for note in the Enthrone section why this is the case and the evidence sen.	The uppearance is every memorial to the analysis of the companies of the c	The organisation's process (ex) authors to suppose the substant for the compy, with negativement is of out in a file assessment as a file assessment. The assessment is a bable and to make the file assessment in the file and the evidence seem.	required to entite set out in a ents set out in a ed to note in why this is the e seen.
	Maturity Lavel 3 The organisation has established Consumeration that competent and season may be made in the main elements of its asset management experiment of the interactions between them. The documentation is kept up to date a	was in state of the state of th	The opprise and his desirpoids The opprises to his decision that decision and a contract of the contract of the opprises of th	The opposition state in the opposition of the op
	Maunity Lavel 2 The coprise adont he coprise of documental pla seas management or system and hard accumulation in globar that documentalion in globar that disches some, but not all, of the main deliments of its session interception.	The uppealed in whother days and properly has been determed a percentage of process to determine any every large to the determined reports and asset formation system should be uppeal to suppose the suppose to suppose the asset formation system should be asset formation system and the management system and the processes, our implementation of the purpose of suppose the processes and the suppose of suppose of suppose the suppose of suppose of suppose the suppose of	The organization has developed a control is tau will ensure the date hold is of the requisite quality and accuracy and is consistent and is in the process of implementing them.	The organisation has developed and its implemental a process to ensure its assets management information by system is elected to the mode. Special management information cape between what his information special and the organizations needs have been inferrefited and action is being baken to close them.
	Mauring Level 1 The cognitions is asset of the road The optimization is asset of the road in the process of determined box to the processor of the road asset management a spiken.  It is asset management a spiken.	The properties is a read of the head of th	The organisation is aware of the need for efficience comes land is in the process of developing an appropriate contral process(eq).	The organisation understands the meet of exercise its seed management information by seen is indicated in the condition of the condition or model.
	Maturity Level 0 The cognitiscion has not established Cocumentation that dissellors the main elements of the asset management system.	The supplied that is considered in the supplied to the supplied of supplied in supplints supplied in supplied in supplied in supplied in supplied in s	These are no formal controls in place or controls are externity finited in scrope andor effectivenes.	The organisation has not considered the need to desemble the elegancy of its management information by stem. At these of these are major gap to knewer what the information by stem product and the organisations needs.
SCHEDULE 17: AMMAT RE PORT (continued 4)	Operation his opposition to the complete of th	description of a property of a	How does the organization maintain it is a usen managemen information bysamicil) and ensure that the data hand when in (ferm) is of the explaned management of the explaned and colonizery and is consistent?	How has the organisatoris ensured its asset manipanes information by young is reduct to its receipt by your manipanes.
LE 17: AMMAT F	Function Ass of Management System documentation	management	rifornation management	naragement
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	Pridero Burmany			
	User Guidance			
Company Name AMP Planning Period	Recordiscusses to home Ben The population is a monotonic monotoni	The organisations list menapement ferrences. The organisation's ferrences or compensation specially organisation specially organisation should be able to demonstrate specialist infragals organisation should be able to demonstrate organisation should be able to demonstrate organisation should be all some organisation should be all some organisation should be all assessments and sist control measures that have been dereloped.	The oppositional possesses and conceasing the result of professional the type is befored, made the processing of the processing of the processing the processing	Opcurement of the control of the con
	Who is no management amount in the contraction of t	Sall responsible to this assess enema and those responsible to desection and sponsible secure and training plants). Then may also be input from the organisation's Safety, Health and Enforment learn.	Ton magnetism. The oppraction application and addition that the operation is paid with or addition. The operation is paid with or addition to addition the operation is paid for the sacred management system. The oppraction is paid on oppraction is paid on object on the operation is paid on the operation is paid on the operation is paid on the operation in paid on the operation is paid on the operation in paid on the operation is paid on the operation in the operation of paid on the operation is paid on the operation of the opera	Asset morphoco casogn sufficient and construction safe and proper immagges from other impacted areas of the business, a, p. Procument of the business, a, p. Procument of the business of the
	Why  Size insuppries a insuppries Size insuppries a size of the si	Visible und All attracted require the the outside from this assessments are consisted and that substant recursor consisted and the substant recursor (PLLM) past) and similar is developed much the expensive. It is a buttor requirement that the effects of the correct measure are consisted as these may be implications in resource and teams required to achieve other objectives.	The regulatory production of the regulatory control was the regulatory and regulatory production of the regulatory and regulat	In the cycle and
	INTERPRETATION OF THE PROPERTY	The organisator's procession outpress associated residence output with requirement serior of a procession sealout output The associate associate to reter in The season section with this is the class and the evidence sean.	The opposition is considered to consider a process the abridant solution to corrigy with requirements and cut in a country with requirements and cut in a recognised assisting with requirements and cut in the Eudomos section will this it the cases and the evidence's earn	The opposition (a position) in the opposition of
	Markey Level 3  Dendication for security care 1  Because a lab Construction of the con	Olipita i mir a massement ser consistenti yan di spatementiciliy. Israd sa impas i develori yanonomi. sa impas i develori yanonomi. sepalementa. Examples and adderosi si salaibis.	Eukoro mates ha demonstrate in ha copraradiristi sogi, rogatory salasiny or doren asse salasiny or doren asse sharing ment reglament as bermide melgen he degi up to data. Selemente mechanismi for demonstrati su contribing asse our logal and assalory sequaments.	The case of consequence of the case of consequence
	hinting Levis 2  The opportunity is the process of	The organisation is in the process everupt fair coupses of this seesand the coupse of this consistence are included in designing experience is the complete and the same gaps and incomplete and the same gaps and incomplete ord the same gaps and incomplete ord incomplete o	The opportunity has good countries or the countries of countries or co	The opposition is in the process of mental in these processings and correct procedurable is manage and correct are information of case of mental principal in the processing mental principal and mental principal and mental principal and mental principal and mental in the principal and mental in the principal and mental principal and mental mental principal and mental principal and mental principal and
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	sss(es) sss(es) mr refated life cycle.	De agree alon has no considered from the considered from the next risk assessments.	The opposition has not considered in the logic medical facilities to explicately a station, and other sizes in management requirements.	The opposition of the control of the
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		Constant easile performance management of their do constant management objective in in pace and unwealth used including merchant promotion measures. Exercisely used including merchant and relevant management and relevant and relevant management manage	The opportunities have designed to appropried expectable and authorities and authorities and authorities and authorities and selective and velocine as authorities to show the freeze are applied process. The beautiful and authorities and large 40 to die.	The opposition con elements on the first make the safe procedured to come and the procedured to come at the appropriate assert with a securities and the assert which earlier and the assert which and the art of one of the safe thanks. Auchit as ere to my oranise end of deals and consistently managed.
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ULE 17: AMMAT	Function Urle Dy die Activities	Performance and coordison mericons	rnesignion of asset the of silves, incidents and none ordomisis	Audt
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Company Name AMP Planning Period	Recordingues and blooms for most constructions of the construction	Records always py semants of processors of importance and importance. Evidence of innew serviced and importance and importance and importance of importance	an record consequence project in a record programme of the consequence
	With the control of t	The top management of the management system, including the construation including the construation including the construation including the construction of the management of	controlled to the controlled t
	Why control was the state from more and the state from control and	Wholey used Mart assession with a construction to establish incliners and mentan possession because of the mentan possession because of the mentan possession because of the possession because of the the	On improper is always an opposition of more controlled in the control of the cont
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# Schedule 18 Network Driver Report

		Com For \ etwork / Sub-net	pany Name Year Ended work Name			
SC ref	HEDULE 18: NETWORK DRIVER REPORT					
7	18a: Network Information (end of year)					
8						
S	Length of unprotected steel pipeline (km)					
			Weighted			Gas conveyed for Persons not
		System length	average pipe		Gas conveyed	involved in the
10		(km)	diameter (mm)	Number of ICPs	(TJ)	GDB (TJ)
12						
13						
14	Total		_	_	_	
	18b: Gas Delivered					
			To custom		To customers	
15				d tariff, and— load size > 10	with a non-volume	
16			scm/hr	scm/hr	based tariff	Total network
17 18	The state of the s					
18						
20	Maximum monthly load (GJ/month)					
21	Number of directly billed ICPs (at year end)					
22						
24						
25 26	, , , , , , , , , , , , , , , , , , , ,					Not defined
20	Load lactor					Not delined
27	18c: Number of New Connections					
21	Toc. Number of New Connections					
28		Number of ICPs	l			
29 30	[Consumer group]					
31	[Consumer group]					
32						
33						
35						
36	[Consumer group] New connections total					
37	New connections total	_				
20	18d: Commentary on Network Drivers					
39	-					
40						
41 42						
42						
44						
45						
46 47						
48						
49						
50 51						
52						
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54 56						
55 56						
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59 60						
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62 63						

# Schedule 19 Network Performance Report

ref	EDUL		mpany Name r Year Ended			
ref 7 1 8 9 10 11 12 13	EDUL		r rear Ended			
ref 7 1 8 9 10 11 12 13	EDUL	Network / Sub-n	a to consult. N I a see a			
ref 7 1 8 9 10 11 12 13	EDUL		etwork marrie			
7 <b>1</b> 8 9 10 11 12 13		E 19: NETWORK PERFORMANCE REPORT				
8 9 10 11 12 13						
8 9 10 11 12 13	9a: In	terruptions				
9 10 11 12 13		rruptions by class	Actual			
11 12 13		Class A—planned interruptions by GTB				
11 12 13		Class B—planned interruptions on the network				
12 13		Class C—unplanned interruptions on the network				
13		Class D—unplanned interruptions by GTB				
14		Class I—unplanned interruptions caused by third party damage				
14						
	Nur	ber of unplanned outage events (interruptions that affect more than 5 customers)	Actual			
15		Region_01				
16		Region_02				
17		Region_03				
18		Region_04				
19		Region_05				
	Nicon		A-41			
20	Nur	nber of unplanned outage events caused by third party damage (interruptions that affect more than 5 customers)	Actual			
21		Region_01 Region_02				
22 23		Region_02 Region_03				
24		Region_03 Region_04				
25		Region_05				
- /		<del> </del>				
		W 4 W				
26 1	9b: R	eliability				
27	Ov	erall reliability	SAIDI	SAIDI	SAIFI	
28		Based on the total number of interruptions				
29		Class I—unplanned interruptions caused by third party damage				
30	Cla	ss B—planned interruptions on the network	SAIDI	SAIDI	SAIFI	
31		Region_01				
32		Region_02 Region 03				
33						
34		Region_04 Region 05				
35		Region_05				
36	Cla	ss C—unplanned interruptions on the network	SAIDI	SAIDI	SAIFI	
37		Region_01				
38		Region_02				
39		Region_03				
40		Region_04				
41		Region_05				
				•		
42 1	9c: S	ystem Condition and Integrity				
					]	
43		nber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)	Actual		JI	
43 44		ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km) Region, 01	Actual		JL	
43 44 45		ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02	Actual			
43 44 45 46		her of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region_01  Region_02  Region_03	Actual		JI	
43 44 45 46 47		heber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04	Actual			
43 44 45 46		her of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region_01  Region_02  Region_03	Actual		1	
43 44 45 46 47	Nur	heber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04	Actual			
43 44 45 46 47 48	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region_01  Region_02  Region_03  Region_04  Region_05				
43 44 45 46 47 48	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)				
43 44 45 46 47 48 49 50 51 52	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 01  Region, 02  Region, 03  Region, 03				
43 44 45 46 47 48 49 50 51 52 53	Nur	her of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region _01  Region _02  Region _03  Region _04  Region _05  There of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region _01  Region _01  Region _02				
43 44 45 46 47 48 49 50 51 52	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 01  Region, 02  Region, 03  Region, 03				
43 44 45 46 47 48 49 50 51 52 53 54	Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 01  Region, 02  Region, 03  Region, 03  Region, 03  Region, 04  Region, 05	Actual			
43 44 45 46 47 48 49 50 51 52 53 54	Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 02  Region, 02  Region, 03  Region, 04  Region, 04  Region, 05  Aber of third party damage events / total length of pipeline (events/km)				
43 44 45 46 47 48 49 50 51 52 53 54 55 56	Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 02  Region, 03  Region, 03  Region, 04  Region, 05  ber of third party damage events / total length of pipeline (events/km)  Region, 05	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56	Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Detected this party damage events / total length of pipeline (leaks/1000 km)  Region, 05  Region, 06  Region, 07  Region, 07  Region, 07  Region, 07  Region, 01  Region, 01  Region, 01  Region, 02	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region_01  Region_02  Region_03  Region_05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region_01  Region_01  Region_02  Region_03  Region_04  Region_05  ber of third party damage events / total length of pipeline (events/km)  Region_01  Region_05  Ber of third party damage events / total length of pipeline (events/km)  Region_01  Region_02  Region_03	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region_01  Region_02  Region_03  Region_05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region_05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region_00  Region_01  Region_02  Region_05  ber of third party damage events / total length of pipeline (events/km)  Region_01  Region_02  Region_03  Region_03  Region_03  Region_04  Region_00	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 02  Region, 02  Region, 03  Region, 04  Region, 05  Aber of third party damage events / total length of pipeline (events/km)  Region, 01  Region, 01  Region, 01  Region, 02  Region, 01  Region, 02  Region, 03  Region, 01  Region, 05  Region, 05  Region, 05  Region, 05  Region, 05  Region, 05	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 60 61	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  See of third party damage events / total length of pipeline (events/km)  Region, 02  Region, 05  Region, 06  Region, 07  Region, 08  Region, 09  Region, 01  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  See of third party damage events / total length of pipeline (events/km)  Region, 05  Region, 05  Region, 05  See of thore of poor pressure events due to network causes	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 60 61 62	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Aber of third party damage events / total length of pipeline (events/km)  Region, 01  Region, 01  Region, 01  Region, 01  Region, 01  Region, 02  Region, 01  Region, 05  Aber of third party damage events / total length of pipeline (events/km)  Region, 01  Region, 02  Region, 05  Aber of pipeline (events/km)  Region, 05  Aber of propressure events due to network causes  Region, 01	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 68 60 61 62 63	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region_02  Region_03  Region_05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region_05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region_01  Region_02  Region_03  Region_04  Region_05  Aber of third party damage events / total length of pipeline (events/km)  Region_01  Region_02  Region_04  Region_05  Region_05  Region_05  Region_06  Region_06  Region_07  Region_07  Region_08  Region_09  Region_09  Region_09  Region_09  Region_09  Region_09  Region_09  Region_09  Region_09	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region _01  Region _02  Region _03  Region _05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region _01  Region _02  Region _03  Region _03  Region _04  Region _05  Aber of third party damage events / total length of pipeline (events/km)  Region _01  Region _01  Region _02  Aber of third party damage events / total length of pipeline (events/km)  Region _01  Region _02  Region _03  Region _04  Region _05  Aber of poor pressure events due to network causes  Region _04  Region _05	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 01  Region, 02  Region, 03  Region, 04  Region, 04  Region, 04  Region, 05  ber of third party damage events / total length of pipeline (events/km)  Region, 01  Region, 01  Region, 01  Region, 01  Region, 02  Region, 04  Region, 05  ber of pressure events due to network causes  Region, 01  Region, 01  Region, 01  Region, 01  Region, 01  Region, 04  Region, 05  ber of poor pressure events due to network causes  Region, 03  Region, 04  Region, 03  Region, 04	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region _01  Region _02  Region _03  Region _05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region _01  Region _02  Region _03  Region _03  Region _04  Region _05  Aber of third party damage events / total length of pipeline (events/km)  Region _01  Region _01  Region _02  Aber of third party damage events / total length of pipeline (events/km)  Region _01  Region _02  Region _03  Region _04  Region _05  Aber of poor pressure events due to network causes  Region _04  Region _05	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 68 66 66	Nur Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 05  Ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Ber of third party damage events / total length of pipeline (events/km)  Region, 02  Region, 03  Region, 04  Region, 05  Ber of poor pressure events due to network causes  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Ber of poor pressure events due to network causes  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05	Actual  Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 60 61 62 63 64 65 66 67	Nur Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of third party damage events / total length of pipeline (events/km)  Region, 05  ber of third party damage events / total length of pipeline (events/km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of pressure events due to network causes  Region, 01  Region, 05  ber of poor pressure events due to network causes  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of poor pressure events due to network causes  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05	Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 60 61 62 63 64 65 66 66 67 68	Nur Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region_01  Region_02  Region_03  Region_04  Region_05  Aber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region_01  Region_01  Region_02  Region_03  Region_04  Region_05  Aber of third party damage events / total length of pipeline (events/km)  Region_01  Region_05  Aber of poor pressure events due to network causes  Region_04  Region_05  Region_05  Region_06  Region_07  Region_07  Region_08  Region_09  Region_09	Actual  Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 66 68 69	Nur Nur Nur	ber of confirmed public reported gas escapes / total length of pipeline (escapes/1000 km)  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  ber of leaks detected by routine survey / total length of pipeline (leaks/1000 km)  Region, 01  Region, 01  Region, 02  Region, 03  Region, 04  Region, 05  Ber of third party damage events / total length of pipeline (events/km)  Region, 05  Region, 07  Region, 08  Region, 09  Region, 09  Region, 09  Region, 00	Actual  Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 60 61 62 63 64 65 66 67 68 69 70	Nur Nur Nur	Region_01 Region_02 Region_03 Region_04 Region_05 Region_06 Region_06 Region_07 Region_06 Region_07 Region_08 Region_08 Region_09 Region_09 Region_09 Region_00	Actual  Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 67 68 69 70 71	Nur Nur Nur	Region .01 Region .02 Region .03 Region .05 Region .05 Region .05 Region .05 Region .05 Region .05 Region .06 Region .07 Region .08 Region .09 Region .09 Region .00	Actual  Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 60 61 62 63 64 65 66 67 68 69 70	Nur Nur Nur	Region_01 Region_02 Region_03 Region_04 Region_05 Region_06 Region_06 Region_07 Region_06 Region_07 Region_08 Region_08 Region_09 Region_09 Region_09 Region_00	Actual  Actual			
43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 60 61 62 63 64 65 66 67 68 69 70 71	Nur Nur Nur	Region .01 Region .02 Region .03 Region .05 Region .05 Region .05 Region .05 Region .05 Region .05 Region .06 Region .07 Region .08 Region .09 Region .09 Region .00	Actual  Actual			

			Co	mpany Name			
			Fo Network / Sub-r	or Year Ended network Name			
SC		DULI	E 19: NETWORK PERFORMANCE REPORT (continued)				
761							
8	з 19	d: Cı	ustomer Service				
				Proportion of emergencies	Proportion of emergencies	Average call	
8	4	Res	conse time to emergencies (RTE)	responded to within 1 hour (%)	responded to within 3 hours (%)	response time (hours)	Number of emergencies
	5		Region_01 Region_02				
8	7		Region_03				
	8		Region_04 Region_05				
	o		ber of complaints	Actual	,		
	11		Number of complaints per average total customer numbers				
	. 40	0.	a. Natural Perference				
	2 19 3	e: Co	ommentary on Network Performance				
	4						
9	6						
9	8						
9	9						
10 10	1						
10 10							
10	4						
10 10							
10 10							
10	9						
11							
11.	2						
11	4						
11							
11	7						
11							
12 12							
12	2						
12 12							
12 12							
12	7						
12 12							
13 13	ю						
13	2						
13 13	3						
13	5						
13 13	7						
13 13							
14	ю						
14 14							
14 14							
14	5						
14 14							
14 14	8						
15	ю						
15 15							
15	3						
15 15	5						
15 15	6						
15	8						
15 16	9	L					

## Schedule 20 Report on Transitional Financial Information

	Company Name Disclosure Year Ended			
ec.	HEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION			
ref	TEDULE 20. REPORT ON TRANSITIONAL FINANCIAL INFORMATION			
6	20a: Regulatory Asset Base Value			
	20a(i): Establishment of Initial Regulatory Asset Base Value			
7 8	Lou(i). Louisin monto i miliar rogaratory 7,000 t Subs value		Unallocated (\$000)	I Initial RAB (\$000)
9			(4000)	(4000)
10	2009 authorisation assets - as of 30 June 2009			-
11 12	2009 disclosed assets - 'Non-Current Assets' as of 30 June 2009			_
13				
14	Total unadjusted asset values			-
15 16	plus Asset adjustment process - adjustments			
17				
18 19	plus Increase/(decrease) in value resulting from rolling forward the asset adjustment process - a	adjustments		
20	plus Increase in value resulting from revaluations in accordance with 2.2.1(3)(b)			
21				
22	2009 modified asset values (adjusted for results of asset adjustment process)			
23 24	Adjustment to reinstate 2009 modified asset values to unallocated amounts  Unallocated 2009 modified asset values			
25	Orlanocated 2000 modified asset values			
26	less (to the extent included in row 13)			
27	Assets not used to supply gas distribution services			
28	Easement land			
29 30	Non-qualifying intangible assets  Works under construction			
31	Unallocated asset values excluded from unallocated 2009 modified asset values			-
32				
33	Unallocated initial RAB values			-
34	20a(ii): Roll forward of Unallocated Regulatory Asset Base Value - 2010 a	nd 2011 *		
35 36	• •	2009 Part Year	2010	2011
37		(\$000)	(\$000)	(\$000)
38	Total opening RAB value	-	_	_
39	less			
40 41	Total depreciation			
42	Total CPI revaluations			
43	plus			
44	Assets commissioned (other than below)			
45	Assets acquired from a regulated supplier			
46	Assets acquired from a related party  Assets commissioned			
47 48	less	_	_	_
49	Asset disposals (other than below)			
50	Assets disposed of to a regulated supplier			
51	Assets disposed of to a related party			
52	Asset disposals	-	_	_
53 54	plus Lost and found assets adjustment			
55				
56	Total closing RAB value	-	-	-
57				

	Company Na Disclosure Year End		
	HEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (c	cont)	
ref	20a(iii): Calculation of Revaluation Rate and Indexed Revaluation(\$	\$000 unless otherwise specified)	
65	204(iii). Calculation of Nevaluation Nate and indexed Nevaluation(*		2014
66 67	CPI at CPI reference date—preceding disclosure year	2009 Part Year 2010	2011
68	CPI at CPI reference date—current disclosure year		
69 70	Revaluation rate (%)		
71	inevaluation rate (78)		
72	Total opening RAB value		
73 74	less Opening RAB value of fully depreciated, disposed and lost assets		
75			
76	Total opening RAB value subject to revaluation Total CPI revaluations		_
77	Total OFT Revaludations		_
78	20a(iv): Works Under Construction		·
79		cated works under Allocated work construction construct	
80		-51.00	
81 82	Works under construction—year ended 2009  plus Capital expenditure—2009 part year	-	
83	less Assets commissioned—2009 part year	_	
84	plus Adjustment resulting from asset allocation—2009 part year		
85	Works under construction—end of 200 part year		-
86 87	plus Capital expenditure—year ended 2010  less Assets commissioned—year ended 2010	_	
88	plus Adjustment resulting from asset allocation—year ended 2010		
89	Works under construction—year ended 2010		-
90 91	plus Capital expenditure—year ended 2011  less Assets commissioned—year ended 2011		
92	plus Adjustment resulting from asset allocation—year ended 2011		
93	Works under construction—year ended 2011	_	-
94 95	20b: Regulatory Tax Information		
00			
96 97	20b(i): Initial Difference in Asset Values and Amortisation		
98	Initial RAB value		
99 100	Regulatory tax asset value Initial difference in asset values		
101	initial difference in asset values		
102	Opening unemodical initial differences in coast values	2009 Part Year 2010	2011
103 104	Opening unamortised initial differences in asset values  Amortisation of initial difference in asset values		
105	Adjustment for unamortised initial differences in assets acquired		
106	Adjustment for unamortised initial differences in assets disposed		
107 108	Closing unamortised initial difference in asset values		_
109	Weighted average remaining asset life (years)		
110		P P	
111	20b(ii): Reconciliation of Tax Losses (GDB Business)	2009 Part Year 2010	2011
112			
113	Opening tax losses	-	_
114 115	plus Current period tax losses  less Utilised tax losses		
116	Closing tax losses		-
117			

Company Name Disclosure Year Ended				
SCHEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (cont)				
ref	Only (iii) Colordation of Defensed Tay Polance		F 0040	
124 125	20b(iii): Calculation of Deferred Tax Balance	2009 Part Year	2010	2011
126	Opening deferred tax	_	-	_
127 128	Tax effect of adjusted depreciation			
129 130 131	Tax effect of total tax depreciation			
132	Tax effect of other temporary differences *			
133 134 135	Tax effect of amortisation of initial differences in asset values		_	_
136	Deferred tax balance relating to assets acquired in the disclosure year			
137 138	Deferred tax balance relating to assets disposed in the disclosure year			
139 140	Deferred tax cost allocation adjustment			
141				
142 143	Closing deferred tax	-	-	-
144	20h/i.v. Disalagura of Tampayan, Differences			
145	20b(iv): Disclosure of Temporary Differences			
146 147	Descriptions and workings of items recorded in the asterisked category in Schedule 20b(iii) above			
148				
149 150				
151				
152				
153 154				
155				
156 157				
158 159	20b(v): Tax Depreciation Roll-Forward	2009 Part Year	2010	<b>2</b> 011
160		2003 Fait idal	2010	2011
161 162	Opening RAB (tax value)  plus Regulatory tax asset value of assets commissioned		_	-
163	less Regulatory tax asset value of asset disposals			
164 165	less Tax depreciation plus Other adjustments to the RAB tax value			
166 167	Closing RAB (tax value)	-	-	-

## Schedule 21 Certification for Year-beginning Disclosures

clause 1 of section 2.7

We, [insert full names], being directors of [name of GDB] certify that, having made all reasonable enquiry, to the best of our knowledge, the following attached information of [name of GDB] prepared for the purposes of clause 1 of section 2.4, clause 1 and subclauses 3.2 and 5.1 of section 2.5 of the Commerce Act (Gas Distribution Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

[Signatures of 2 directors] [Date]

### Schedule 22 Certification for Year-end Disclosures

#### Clause 2 of section 2.7

We, [insert names], being directors of [name of GDB] certify that, having made all reasonable enquiry, to the best of our knowledge, the information prepared for the purposes of subclause 1.1 and clause 8.1 of section 2.3, clauses 19 and 20 of section 2.4 and clauses 6 and 7 of section 2.5 of the Commerce Act (Gas Distribution Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

- \* [In respect of related party costs used in the disclosure of related party transactions, we certify that, having made all reasonable enquiry, including enquiries of the related party:
  - the costs incurred by the related party in providing the service to [name of GDB] is fair and reasonable to [name of GDB]; and
  - the costs incurred by the related party in providing the service to [name of GDB] is proportionate to the costs incurred by the related party in providing services to other parties, including unrelated parties]
- \* [In respect of tender information used in the disclosure of related party transactions, we certify that:
  - an open competitive tender was used to determine the transaction value;
  - the tender has been run in a manner intended to ensure there were multiple credible competing tender proposals from parties unrelated to [name of GDB];
  - all actual and potential tenderers were provided with the same information and there was no information or communication relevant to the tender that was provided only to the related party;
  - other tender proposals were received and one or more such tenderers is willing to discuss their tender with the Commission (if the Commission wishes);
  - that the lowest qualifying tender proposal was accepted; and
  - [name of GDB] holds documents supporting:
    - How many tender proposals were received and how many tender proposals met any qualifying criteria and were considered for acceptance;
    - Why any tender proposal lodged was not considered by [name of GDB] for acceptance]

[Signatures of 2 directors] [Date]

<sup>\*</sup> Delete if inapplicable

### Schedule 23 Certification for Transitional Disclosures

Clause 3 of section 2.7

We, [insert names], being directors of [name of GDB] certify that, having made all reasonable enquiry, to the best of our knowledge the information, prepared for the purposes of subclauses 1.1 and 1.2 of section 2.10 of the Commerce Act (Gas Distribution Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

[Signatures of 2 directors] [Date]