

Decision No. [XXX]

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

The Commerce Commission:

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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 xxxxxx 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

A**Act**

means the Commerce Act 1986

Actual controllable opex

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

Actual expenditure	<p>means, in relation to:</p> <p>(a) any disclosure year, expenditure for that disclosure year</p> <p>(b) the regulatory period, expenditure for the disclosure years from the start of the regulatory period to the current disclosure year</p>
Adjusted depreciation	has the meaning set out in the IM determination
Adjustment for unamortised initial differences in assets acquired	<p>means for assets acquired from another 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</p>
Adjustment for unamortised initial differences in assets disposed	means the value of opening unamortised initial differences in asset values for assets that are disposed of during the year
Adjustment resulting from asset allocation	<p>means</p> <p>(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</p> <p>(b) in all other instances, the value of q calculated using the following formula:</p> $q = a - b - c + d + e - f + g$ <p>where:</p> <p>a = total closing RAB value</p> <p>b = total opening RAB value</p> <p>c = total depreciation</p> <p>d = total CPI revaluations</p> <p>e = assets commissioned</p> <p>f = asset disposals</p>

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:

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

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
AMP	means asset management plan
AMP planning period	has the meaning specified in clause 3.4 of Appendix A to this determination
AMP update	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 IM determination
Asset category	means <ul style="list-style-type: none"> (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
Asset disposals	means: <ul style="list-style-type: none"> (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

	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
Asset disposals (other)	means asset disposals other than asset disposals to a regulated supplier and asset disposals to a related party
Asset disposals to a regulated supplier	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	has the meaning specified in clause 1 of section 2.5 of this determination
Asset or assets with non-standard depreciation	means a description of assets or groups of assets where depreciation is not included in Depreciation – standard
Asset relocations	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	means: (a) in relation to the unallocated RAB , the

	<p>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;</p> <p>(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</p>
Assets acquired from a related party	<p>means:</p> <p>(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;</p> <p>(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</p>
Assets commissioned	<p>means:</p> <p>(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;</p> <p>(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;</p> <p>(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</p>
Associates	<p>in relation to the definition of involved in, has the meaning set out in the Electricity Industry Act 2010</p>
Attribution rate	<p>means:</p>

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

where:

a = **average opening and closing RAB values**

b = a leverage rate of 44%

c = **total book value of interest bearing debt**

Atypical

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

means;

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

where:

a = **total opening RAB value**

b = **total closing RAB value**

Average total number of distribution customers

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

B

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)

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*)

Capital contributions

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

Capital expenditure

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

has the meaning set out in clause 2.3.7(2) of the **IM determination**

Closing RAB (tax value)

means the sum of **regulatory tax asset values** for assets that have a value included in **total closing RAB value**

Closing RAB value under 'non-standard' depreciation

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**

Closing RAB value under '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 non-standard 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
Commission	means the Commerce 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
Contract	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: <ul style="list-style-type: none"> (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

	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
Cost of executing an interest rate swap	has the meaning set out in the IM determination
Coupon rate	means: <ul style="list-style-type: none"> (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
CPI₄	has the meaning set out in clause 2.2.9(4) of the IM determination
CPI₄⁻⁴	has the meaning set out in clause 2.2.9(4) of the IM determination
CPP	means customised price-quality path
Current period tax losses	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.
CY, CY-X or CY+X	means <ul style="list-style-type: none"> (a) the disclosure year or

- (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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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;

Depreciation - no standard life assets

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**

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**

Depreciation charge for the period (RAB)

means the depreciation or sum of depreciation as determined in accordance with the **IM determination** for the relevant **asset or assets**

Description of transaction	with non-standard depreciation 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 operating expenditure associated with providing a direct billing service direct to the end consumer . This includes billing services, associated customer call centres, and customer account management
Directly attributable	has the meaning set out in the IM determination
Disclosure year	means the 12 month period ending on 30 September of the year the disclosure relates or if the term disclosure year 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 defined term in the IM determination
E	
Easement land	has the meaning set out in the IM determination
Emergency	[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) ¹
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
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

¹ 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-default-price-quality-path/>.

Expenses

means **operational expenditure** and **pass-through 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

means TBC [technical consultation]

Forecast expenditure

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

means generally accepted accounting practice in New Zealand

Gains / (losses) on asset sales

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 distribution network	means the sum of: 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 differential	means the sum of term credit spread difference , cost of executing an interest rate swap and debt issue cost readjustment for qualifying debt
H	
Highest rate of capitalised finance applied	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	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 resulting from rolling forward	means the adjustment to the value of included or value modified assets resulting from

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: <ul style="list-style-type: none"> (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 the IM determination
Interruption	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
Interruption class	means any of the following classes of 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
Involved in	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
IRR	means internal rate of return
Issue date	means the day on which a qualifying debt or non-qualifying debt is issued
L	
Legislative and regulatory	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
Leverage	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
Line charge income	means revenue from prices

Line item	has the meaning set out in the IM determination
Load factor	means $\frac{a}{12 \times b} \times$ <p>where</p> <p>a = the amount of gas (in gigajoules) entering the system or systems</p> <p>b = the maximum monthly amount of gas (in gigajoules) entering the system or systems</p>
Lost and found assets adjustment	means: <p>(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;</p> <p>(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</p>
Mains pipelines	M 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
Material influence	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

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
N	
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	means, where: <ol style="list-style-type: none"> net incremental rolling incentive scheme is positive, net incremental rolling incentive scheme; 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 IM determination
Network support	means operational expenditure where the primary driver is the management of the network including: <ul style="list-style-type: none"> 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)

	<ul style="list-style-type: none"> • contractor/contracts management (excluding costs capitalised for capital projects) • transmission operator liaison and management • network related research and development
New allocation	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
New allocator or line item	means the allocator or line items that are used subsequent to the change in allocator or line items
Nominal New Zealand dollars	in relation to an expenditure or revenue forecast, means the New Zealand dollar prices expected to apply at the time of transaction
Non-gas distribution services	means services of the GDB that are not gas distribution services
Non-qualifying debt	means interest bearing debt that is not a qualifying debt
Non-qualifying intangible assets	means the value of assets identified in clause 2.2.2(d) of the IM determination
Non-standard contract	means a contract that is not a standard contract
Non-system fixed assets	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.
Not directly attributable	means: <ol style="list-style-type: none"> (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

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 deductible interest and the corporate tax rate applicable to the current disclosure year
Notional net cash flows	means, in relation to the: <ul style="list-style-type: none"> (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
O	
Opening deferred tax	has the meaning set out in the IM determination
Opening RAB (tax value)	means the sum of regulatory tax asset value for assets included in total opening RAB values
Opening RIV	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
Opening value of fully depreciated, disposed and lost assets	means <ul style="list-style-type: none"> (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
Opening unamortised initial differences in asset values	means closing unamortised initial differences in asset values for the preceding disclosure year
Operating cost	has the meaning set out in the IM 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
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
Operating surplus / (deficit)	means total regulatory income less 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
Original tenor	means: <ul style="list-style-type: none"> (a) where the qualifying debt or non-qualifying 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 non-qualifying debt is issued to a related party, the shorter of the- <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> a = closing RAB (tax value) b = opening RAB (tax value)

	c = regulatory tax asset value of assets commissioned d = 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
	P
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 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
Peak week	means the week in a disclosure year where the throughput of gas (in gigajoules) in a system, or at a given point in a system, is at its highest
Planned interruption	<p>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</p> <p><i>(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)</i></p>
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	<p>in relation to a GDB, means -</p> <ul style="list-style-type: none"> (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— <ul style="list-style-type: none"> (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

Previous years' incremental gain/(loss)

means the incremental change or incremental adjustment term for the **disclosure year** in question determined in accordance with clause 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 priced

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**

Pricing strategy

means a strategy on the approach to setting **prices** whether in writing or not

Primary driver

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

Publicly disclose

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

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 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 depreciation	means: <ul style="list-style-type: none"> (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-quality path costs	means a cost specified in clause 3.1.3(c),(d),(e),(f) or (g) of the IM determination
Regions	means the portions of the network to which each posted standard price schedule applies
Regulated services	has the meaning set out in the IM determination
Regulated service asset value	has the meaning set out in the IM determination
Regulated supplier	has the meaning set out in the IM 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 IM determination
Regulatory profit / (loss)	means the regulatory profit / (loss) before tax less the regulatory tax allowance
Regulatory profit / (loss) before tax	means the value of <i>q</i> calculated using the following formula:

$$q = a - b + c$$

where:

a = **operating surplus / (deficit)**

b = **total depreciation**

c = **total CPI revaluations**

Regulatory tax allowance	has the meaning set out in clause 2.3.1 of the IM determination
Regulatory tax asset value	has the meaning set out in the IM determination
Regulatory tax asset value of asset disposals	means the sum of regulatory tax asset values for assets that have a value in asset disposals
Regulatory tax asset value of assets commissioned	means the sum of regulatory tax asset values for assets that have a value in assets commissioned
Regulatory taxable income	has the meaning set out in the IM determination
Related party	has the meaning set out in the IM determination
Related party transaction	means a transaction with a related party
Related services	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- <ul style="list-style-type: none"> (a) there is a linkage between: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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) ²
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:
WACC	$q = (1 + \text{half-yearly } \textbf{IRR})^2 - 1$ <p>where:</p> <p>half-yearly IRR = IRR (3 half-yearly amounts)</p> <p>where the 3 half-yearly amounts are:</p> <ul style="list-style-type: none"> • the negative of opening RIV (year-start) • notional net cash flows (mid-year) • the closing RIV less term credit spread differential allowance (year-end).
ROI comparable to a post-tax WACC	means the ROI comparable to the vanilla WACC less the product of the cost of debt (%) , the leverage and the corporate tax rate
Routine and corrective maintenance and inspection	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

² 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)

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

SAIFI (System Average Interruption Frequency Index)

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

Secondary assets

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

	protection systems
Self-insurance allowance	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 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
Shared asset	means an asset used by more than one consumer in order to receive gas pipelines services
Sole use assets	means assets installed as part of a new connection project used by only one connecting consumer in order to receive gas pipeline services

Special crossings	means TBC [technical consultation]
Standard contract	<p>means, any contract (being a contract for the carrying out of gas pipeline services) between a GDB, and any other person, where –</p> <p>(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</p> <p>(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</p>
Sub-network	<p>means, in relation to network assets of—</p> <p>(a) Vector, either the assets located in the Auckland geographic region or the assets located outside that region; and</p> <p>(b) Powerco, either the assets located in the Wellington and the Hutt Valley & Porirua geographic regions or the assets located outside those regions</p>
System	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
System growth	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 SCADA and telecommunications
System operations	<p>means operational expenditure relating to office based system operations, including:</p> <ul style="list-style-type: none"> • call centre costs • interruption planning and notification

T

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
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 (<i>Note: third party damage excludes damage caused by related parties or by contractors in the service of the GDB</i>)
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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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
Total expenditure on distribution network	means the sum of gross capital expenditure on distribution network and operational expenditure on distribution network
Total expenditure on distribution network business	means the sum of non-system fixed assets plus business support plus direct billing
Total opening RAB values	means: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (a) in relation to the unallocated RAB, total

subject to revaluations	<p>opening RAB values - unallocated RAB less opening RAB value of fully depreciated, disposed and lost assets - unallocated RAB;</p> <p>(b) in relation to the RAB, total opening RAB values - RAB less opening RAB value of fully depreciated, disposed and lost assets – RAB</p>
Total regulatory income	<p>means:</p> <p>(a) in relation to the Report on Regulatory Profit, sum of line charge revenue and other regulatory income</p> <p>(b) in relation to the report on related party transactions, total regulatory income (as determined in accordance with paragraph (a)) from related party transactions</p>
Total unadjusted asset values	<p>means the sum of 2009 authorisation assets and 2009 disclosed assets</p>
Transmission system	<p>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-</p> <p>(a) for distribution; or</p> <p>(b) to a gas customer, where the gas does not enter a distribution system</p>

U

Unallocated RAB	<p>means for the components of the RAB roll-forward, the values before the application of clause 2.1.1 of the IM determination</p>
Unallocated works under construction	<p>means for the components of the works under construction roll-forward, the works under construction values before the application of clause 2.1.1 of the IM determination</p>
Unallocated 2009 modified asset values	<p>means the value of the 2009 modified asset values before any allocation of asset value relevant to the regulatory disclosures been undertaken</p>
Unallocated initial RAB value	<p>means the values of assets as determined in accordance with clause 2.2.3(1) of the IM</p>

Unplanned interruption	determination 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

V

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
Valve	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	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
Works under construction	means:

- (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**

Y

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:
 - 1.1 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 Schedule 5;
- 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

1. 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.
2. 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 **AMPs**. 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 **AMPs**. The commentary has been prepared on the basis that **GDBs** 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 **AMPs** 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 **AMPs** 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 in-house; 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 year**
- (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, through 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
- 16.3 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. **AMPs** 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. **AMPs** 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. **AMPs** 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

		Company Name		
		Disclosure Year Ended		

SCHEDULE 1: REPORT ON RETURN ON INVESTMENT

ref				
6	1a: Return on Investment	CY-2	CY-1	Current Year CY
7				
8	Post tax WACC	%	%	%
9	ROI—comparable to a post tax WACC			—
10				
11	Mid-point estimate of post tax WACC			
12	25th percentile estimate			
13	75th percentile estimate			
14				
15	Vanilla WACC			
16				
17	ROI—comparable to a vanilla WACC			—
18				
19	Mid-point estimate of vanilla WACC			
20	25th percentile estimate			
21	75th percentile estimate			
22				
23	Commentary on profitability			
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
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Company Name			
Disclosure Year Ended			
SCHEDULE 1: REPORT ON RETURN ON INVESTMENT (cont)			
ref			
72	1b: Information Supporting the ROI		(\$000)
73			
74	Total opening RAB value		
75	plus Opening deferred tax		
76	Opening RIV		
77			
78	Operating surplus / (deficit)		
79	less Regulatory tax allowance		
80	less Assets commissioned		
81	plus Asset disposals		
82	Notional net cash flows		
83			
84	Total closing RAB value		
85	less Adjustment resulting from asset allocation		
86	less Lost and found assets adjustment		
87	plus Closing deferred tax		
88	Closing RIV		
89	less Term credit spread differential		
91			
92	ROI—comparable to a vanilla WACC		
93			
94	Leverage (%)		44%
95	Cost of debt assumption (%)		
96	Corporate tax rate (%)		
97			
98	ROI—comparable to a post tax WACC		
99			
100	1c: Information Supporting the Alternative ROI - Elective Disclosure		
101			
102	Cash flows	Revenue	Expenses
103			
104	October		
105	November		
106	December		
107	January		
108	February		
109	March		
110	April		
111	May		
112	June		
113	July		
114	August		
115	September		
116			
117	RIV and other	RAB	Adjustment resulting from asset allocation
118			
119			
120	Alternative opening RIV		
121			
122	Alternative closing RIV		
123			
124	Term credit spread differential allowance		
125			
126	Alternative ROI—comparable to a vanilla WACC		
127			
128	Alternative ROI—comparable to a post-tax WACC		
129			

Schedule 2 Report on Regulatory Profit

Company Name		
Disclosure Year Ended		
SCHEDULE 2: REPORT ON REGULATORY PROFIT		
ref		
6	2a: Regulatory Profit	(\$000)
7	Income	
8	Line charge income	<input style="width: 100%;" type="text"/>
9		
10	Gains / (losses) on asset sales	<input style="width: 100%;" type="text"/>
11	Other regulated income (other than above)	<input style="width: 100%;" type="text"/>
12	Other regulated income	<input style="width: 100%;" type="text" value="–"/>
13		
14	Total regulatory income	<input style="width: 100%;" type="text" value="–"/>
15	Expenses	
16	<i>less</i> Operational expenditure	<input style="width: 100%;" type="text"/>
17		
18	<i>less</i> Pass-through and recoverable costs	<input style="width: 100%;" type="text"/>
19		
20	Operating surplus / (deficit)	<input style="width: 100%;" type="text" value="–"/>
21		
22	<i>less</i> Total depreciation	<input style="width: 100%;" type="text" value="–"/>
23		
24	<i>plus</i> Total CPI revaluations	<input style="width: 100%;" type="text" value="–"/>
25		
26	Regulatory profit / (loss) before tax	<input style="width: 100%;" type="text" value="–"/>
27		
28	<i>less</i> Regulatory tax allowance	<input style="width: 100%;" type="text" value="–"/>
29		
30	Regulatory profit / (loss)	<input style="width: 100%;" type="text" value="–"/>
31	<i>Commentary on regulatory profit</i>	
32		
33		
34		
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	Company Name		
	Disclosure Year Ended		
SCHEDULE 2: REPORT ON REGULATORY PROFIT (cont)			
ref			
58			
59	2b: Pass-through and recoverable costs	(\$000)	
60			
61	Pass-through costs		
62	Rates		
63	Levies		
64	Other specified pass-through costs		
65	Recoverable costs		
66	Net recoverable costs allowed under incremental rolling incentive scheme		
67	Input Methodology claw-back		
68	Recoverable customised price-quality path costs		
69	Pass-through and recoverable costs		—
70			
71	2d: Incremental Rolling Incentive Scheme		
72		CY-1	CY
73		[year]	
74	Allowed controllable opex		
75	Actual controllable opex		
76			
77	Incremental gain/(loss) in year		
78			
79		Previous years'	Previous years'
80		incremental	incremental
81		gain/(loss)	gain/(loss)
82			adjusted for
83			inflation
84	CY-5 [year]		
85	CY-4 [year]		
86	CY-3 [year]		
87	CY-2 [year]		
88	CY-1 [year]		
89	Net incremental rolling incentive scheme		—
90			
91	Net recoverable costs allowed under incremental rolling incentive scheme		
92			
93	2b: Merger and acquisition costs		
94			
95	Merger and acquisition expenses		
96			
97	<i>Commentary on benefits of merger and acquisition expenditure to the gas distribution business, including required disclosures in accordance with section 2.3</i>		
98			
99			
100	2b: Other disclosures		
101			
102	Capital contributions		
103			
104	Net value of vested assets		
105			
106	Self-insurance allowance		
107			

Schedule 3**Report on Regulatory Tax Allowance**

Company Name			
Disclosure Year Ended			
SCHEDULE 3: REPORT ON REGULATORY TAX ALLOWANCE			
ref			
6	3a: Regulatory Tax Allowance		(\$000)
7	Regulatory profit / (loss) before tax		—
8			
9	<i>plus</i> Income not included in regulatory profit / (loss) before tax but taxable		*
10	Expenditure or loss in regulatory profit / (loss) before tax but not deductible		*
11	Amortisation of initial differences in asset values	—	
12	Amortisation of revaluations	—	
13			—
14			
15	<i>less</i> Income included in regulatory profit / (loss) before tax but not taxable		*
16	Expenditure or loss deductible but not in regulatory profit / (loss) before tax		*
17	Notional deductible interest	—	
18			—
19			
20	Regulatory taxable income		—
21			
22	<i>less</i> Utilised tax losses		
23	Regulatory net taxable income		—
24			
25	Corporate tax rate (%)		
26	Regulatory tax allowance		—
27	* Workings to be provided in Schedule 3(b)(i)		
28	3b: Notes 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			
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	Closing unamortised initial difference in asset values		—
47			
48	Weighted average remaining asset life (years)		
49	3b(iii): Amortisation of Revaluations		(\$000)
50			
51	Total depreciation		—
52	Adjusted depreciation		
53	Amortisation of Revaluations		—
54			

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

Schedule 5 Report on Regulatory Asset Base Roll Forward

Company Name						
Disclosure Year Ended						
SCHEDULE 5: REPORT ON REGULATORY ASSET BASE ROLL FORWARD						
ref		RAB	RAB	RAB	RAB	RAB
		CY-4	CY-3	CY-2	CY-1	CY
		(\$000)	(\$000)	(\$000)	(\$000)	(\$000)
6	5a: Regulatory Asset Base Roll Forward					
7						
8						
9	Total opening RAB value	-	-	-	-	-
10						
11	<i>less</i> Total depreciation					-
12						
13	<i>plus</i> Total CPI revaluations					-
14						
15	<i>plus</i> Assets commissioned					-
16						
17	<i>less</i> Asset disposals					-
18						
19	<i>plus</i> Lost and found assets adjustment					-
20						
21	<i>plus</i> Adjustment resulting from asset allocation					-
22						
23	Total closing RAB value	-	-	-	-	-
24						
25	5b: Unallocated Regulatory Asset Base					
26						
27		Unallocated RAB *			RAB	
28		(\$000)	(\$000)	(\$000)	(\$000)	
29	Total opening RAB value					
30	<i>less</i> Total depreciation		-			-
31	<i>plus</i> Total CPI revaluations		-			-
32						
33	<i>plus</i> Assets commissioned (other than below)					
34	Assets acquired from a regulated supplier					
35	Assets acquired from a related party					
36	Assets commissioned		-			-
37	<i>less</i> Asset disposals (other than below)					
38	Asset disposals to a regulated supplier					
39	Asset disposals to a related party					
40	Asset disposals		-			-
41						
42	<i>plus</i> Lost and found assets adjustment					
43						
44	<i>plus</i> Adjustment resulting from asset allocation					-
45						
46	Total closing RAB value		-			-
47						
48						
49	<i>Commentary on regulatory asset base</i>					
50						
51						
52						
53						
54						
55						
56						
57						
58						
59						
60						
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62						
63						
64						
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66						
67						
68	<small>* The 'unallocated RAB' is the total value of those assets used wholly or partially to provide gas distribution services without any allowance being made for the allocation of costs to non-regulated services. The RAB value represents the value of these assets after applying this cost allocation. Neither value includes works under construction.</small>					
69						

Company Name			
Disclosure Year Ended			
SCHEDULE 5: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)			
ref			
76	5c: Notes to the Report		
77	5c(i): Regulatory Depreciation		
78		Unallocated RAB *	RAB
79		(\$000)	(\$000)
80	Depreciation - standard		
81	Depreciation - no standard life assets		
82	Depreciation - modified life assets		
83	Depreciation - alternative depreciation in accordance with CPP		
84	Total depreciation		
85			
86	5c(ii): Non-Standard Depreciation Disclosure		
		(\$000 unless otherwise specified)	
		Reason for non-	Year change
		standard	made
		depreciation	Depreciation
		(text entry)	charge for the
			period (RAB)
			Closing RAB
			value under
			'non-standard'
			depreciation
			Closing RAB
			value under
			'standard'
			depreciation
87	Asset or assets with non-standard depreciation		
88			
89			
90			
91			
92			
93			
94			
95			
96	5c(iii): Calculation of Revaluation Rate and Revaluation of Assets		
97			
98	CPI ₄		
99	CPI ₄ ⁻⁴		
100	Revaluation rate (%)		
101			
102		Unallocated RAB *	RAB
103		(\$000)	(\$000)
104	Total opening RAB value		
105	less Opening RAB value of fully depreciated, disposed and lost assets		
106			
107	Total opening RAB value subject to revaluation		
108	Total CPI revaluations		
109	5c(iv): Works Under Construction roll forward		
110		Unallocated works under	Allocated works under
111		construction	construction
112	Works under construction—preceding disclosure year		
113	plus Capital expenditure		
114	less Assets commissioned		
115	plus Adjustment resulting from asset allocation		
116	Works under construction - current disclosure year		
117	Highest rate of capitalised finance applied		
118			

SCHEDULE 5: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)									
Company Name Disclosure Year Ended									
ref	5c(vi): Disclosure by Asset Category								
	Main pipelines	Service pipelines	Stations	Valve	Special crossings	Other system fixed assets	Other assets	Total	
125									
126									
127									
128									
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134									
135									
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Schedule 6 Report on Expenditure

Company Name			
Disclosure Year Ended			

SCHEDULE 6: REPORT ON EXPENDITURE

ref			(\$000)
6	6a: Capital expenditure		
7			
8			
9	Customer connection	—	
10	System growth	—	
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		
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]		
27	Customer connection total		—
28			
29	6a(ii): System Growth and Asset Replacement and Renewal		Asset
30		System Growth	Replacement and Renewal
31	Intermediate pressure		
32	Main pipe		
33	Service pipe		
34	District regulator and metering stations		
35	Valve		
36	Special crossings		
37	Intermediate pressure - total	—	—
38	Medium pressure		
39	Main pipe		
40	Service pipe		
41	District regulator and metering stations		
42	Valve		
43	Special crossings		
44	Medium pressure - total	—	—
45	Low Pressure		
46	Main pipe		
47	Service pipe		
48	Valve		
49	Special crossings		
50	Low pressure - total	—	—
51	Other assets		
52	Monitoring and control systems		
53	Cathodic protection systems		
54	Other assets - total	—	—
55			
56	Total	—	—
57			

	Company Name		
	Disclosure Year Ended		

SCHEDULE 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			
75	6a(iv): Asset relocations		
76			
77	[Description of project]		
78	[Description of project]		
79	[Description of project]		
80	Other		
81	Asset relocations total		—
82			
83	6a(v): Legislative and regulatory		
84			
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		
SCHEDULE 6: REPORT ON EXPENDITURE (cont)		
ref		
110		
111	6a: Capital expenditure (cont)	
112	Commentary on gross capital expenditure, including required disclosures in accordance with section 2.3	
113		
114		
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Company Name		
Disclosure Year Ended		

SCHEDULE 6: REPORT ON EXPENDITURE (cont)

ref			
164	6b: Operational Expenditure		(\$000)
165			
166	Service interruptions, incidents and emergencies		
167	Routine and corrective maintenance and inspection		
168	System operations		
169	Network support		
170	Business support		
171	Direct billing		
172	Operational expenditure		—
173	Commentary on operational expenditure, including required disclosures in accordance with section 2.3		
174			
175			
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Schedule 7 Report on Expenditure Forecasts

Company Name

Disclosure Year Ended

SCHEDULE 7: REPORT ON EXPENDITURE FORECASTS

ref

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Comparison of forecasts to actual expenditure

(\$000 unless otherwise specified)

	Current Year			Regulatory period		
	Forecast Expenditure	Actual Expenditure	% variance	Forecast Expenditure	Actual Expenditure	% variance
Capital Expenditure						
Customer connection			-			-
System growth			-			-
Quality of supply			-			-
Asset replacement and renewal			-			-
Asset relocations			-			-
Legislative and regulatory			-			-
Gross capital expenditure on distribution network	-	-	-	-	-	-
Operational Expenditure						
Service interruptions, incidents and emergencies			-			-
Routine and corrective maintenance and inspection			-			-
System operations			-			-
Network support			-			-
Operational expenditure on distribution network	-	-	-	-	-	-
Total expenditure on distribution network	-	-	-	-	-	-
Non-system fixed assets			-			-
Business support			-			-
Direct billing			-			-
Total expenditure on distribution network business	-	-	-	-	-	-

Commentary on variance in actual to forecast expenditure, including required disclosure in accordance with section 2.3

Schedule 8 Report on Related Party Transactions

Company Name			
Disclosure Year Ended			

SCHEDULE 8: REPORT ON RELATED PARTY TRANSACTIONS

ref

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8(i) SUMMARY—RELATED PARTY TRANSACTIONS

(\$000)

Total regulatory income

Operational expenditure

Capital expenditure

Market value of asset disposals

Other related party transactions

8(ii) ENTITIES INVOLVED IN RELATED PARTY TRANSACTIONS

Name of Related Party

Related Party Relationship

8(iii) RELATED PARTY TRANSACTIONS

Name of Related Party

Description of Transaction

Value of Transaction

Basis for Determining Value

Schedule 9

Report on Asset Allocations

Company Name														
Disclosure Year Ended														
SCHEDULE 9: REPORT ON ASSET ALLOCATIONS														
ref														
6	9a: REGULATED SERVICE ASSET VALUES													
7	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4" style="background-color: #ffffcc;">Value allocated (\$'000s)</th> <th rowspan="2" style="background-color: #ffffcc;">OVABAA allocation increase (\$'000s)</th> </tr> <tr> <th style="background-color: #ffffcc;">Arm's length deduction</th> <th style="background-color: #ffffcc;">Gas distribution services</th> <th style="background-color: #ffffcc;">Non-gas distribution services</th> <th style="background-color: #ffffcc;">Total</th> </tr> </thead> </table>					Value allocated (\$'000s)				OVABAA allocation increase (\$'000s)	Arm's length deduction	Gas distribution services	Non-gas distribution services	Total
Value allocated (\$'000s)				OVABAA allocation increase (\$'000s)										
Arm's length deduction	Gas distribution services	Non-gas distribution services	Total											
8														
9	Main pipelines													
10	Directly attributable													
11	Not directly attributable			-										
12	Total attributable to regulated service			-										
13	Service Pipelines													
14	Directly attributable													
15	Not directly attributable			-										
16	Total attributable to regulated service			-										
17	Substations													
18	Directly attributable													
19	Not directly attributable			-										
20	Total attributable to regulated service			-										
21	Valve													
22	Directly attributable													
23	Not directly attributable			-										
24	Total attributable to regulated service			-										
25	Special crossings													
26	Directly attributable													
27	Not directly attributable			-										
28	Total attributable to regulated service			-										
29	Other system fixed assets													
30	Directly attributable													
31	Not directly attributable			-										
32	Total attributable to regulated service			-										
33	Other assets													
34	Directly attributable													
35	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	Total closing RAB value			-										
41														
42	9b: NOTES TO THE REPORT													
43	9b(i): Changes in Asset Allocation*													
44			CY-1	Current Year (CY)	CY+1									
45	<u>Change in asset value allocation 1</u>													
46	Asset category		Original allocation											
47	Original allocator or line items		New allocation											
48	New allocator or line items		Difference	-	-									
49														
50	Rationale for change													
51														
52														
53	<u>Change in asset value allocation 2</u>													
54	Asset category		Original allocation											
55	Original allocator or line items		New allocation											
56	New allocator or line items		Difference	-	-									
57														
58	Rationale for change													
59														
60														
61	<u>Change in asset value allocation 3</u>													
62	Asset category		Original allocation											
63	Original allocator or line items		New allocation											
64	New allocator or line items		Difference	-	-									
65														
66	Rationale for change													
67														
68														
69	* a change in asset allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.													
70														

		Company Name	
		Disclosure Year Ended	
SCHEDULE 9: REPORT ON ASSET ALLOCATIONS (cont)			
ref			
77			
78		9b(ii): Allocation methodology details	
79			
80		Commentary on cost allocation, including required disclosures in accordance with with section 2.3	
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Schedule 10

Report on Cost Allocations

Company Name															
Disclosure Year Ended															
SCHEDULE 10: REPORT ON COST ALLOCATIONS															
6	10a: OPERATING COST ALLOCATIONS														
7	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"></th> <th colspan="3" style="text-align: center;">Value allocated (\$000s)</th> <th style="width: 15%;"></th> </tr> <tr> <th></th> <th style="width: 15%;">Arm's length deduction</th> <th style="width: 15%;">Gas distribution services</th> <th style="width: 15%;">Non-gas distribution services</th> <th style="width: 15%;">OVABAA allocation increase (\$000s)</th> </tr> </thead> </table>						Value allocated (\$000s)					Arm's length deduction	Gas distribution services	Non-gas distribution services	OVABAA allocation increase (\$000s)
	Value allocated (\$000s)														
	Arm's length deduction	Gas distribution services	Non-gas distribution services	OVABAA allocation increase (\$000s)											
8															
9	Service interruptions, incidents and emergencies														
10	Directly attributable														
11	Not directly attributable														
12	Total attributable to regulated service														
13	Routine and corrective maintenance and inspection														
14	Directly attributable														
15	Not directly attributable														
16	Total attributable to regulated service														
17	System operations														
18	Directly attributable														
19	Not directly attributable														
20	Total attributable to regulated service														
21	Network support														
22	Directly attributable														
23	Not directly attributable														
24	Total attributable to regulated service														
25	Business support														
26	Directly attributable														
27	Not directly attributable														
28	Total attributable to regulated service														
29	Direct Billing														
30	Directly attributable														
31	Not directly attributable														
32	Total attributable to regulated service														
33															
34	Operating costs directly attributable														
35	Operating costs not directly attributable														
36	Operating expenditure														
37	10b: OTHER COST ALLOCATIONS														
38	Pass through costs														
39	Directly attributable														
40	Not directly attributable														
41	Total attributable to regulated service														
42	Recoverable costs														
43	Directly attributable														
44	Not directly attributable														
45	Total attributable to regulated service														
46															
47	10c: NOTES TO THE REPORT														
48	10c(i): Changes in Cost Allocations*														
49															
50	<div style="display: flex; justify-content: space-around;"> CY-1 Current Year (CY) CY+1 </div>														
51	<u>Change in cost allocation 1</u>														
52	Cost category	Original allocation													
53	Original allocator or line items	New allocation													
54	New allocator or line items	Difference													
55	Rationale for change														
56															
57															
58	<u>Change in cost allocation 2</u>														
59	Cost category	Original allocation													
60	Original allocator or line items	New allocation													
61	New allocator or line items	Difference													
62	Rationale for change														
63															
64															
65	<u>Change in cost allocation 3</u>														
66	Cost category	Original allocation													
67	Original allocator or line items	New allocation													
68	New allocator or line items	Difference													
69	Rationale for change														
70															
71															
72															
73															
74	<p>* a change in cost allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.</p>														
75															

		Company Name	
		Disclosure Year Ended	
SCHEDULE 10: REPORT ON COST ALLOCATIONS (cont)			
ref			
82			
83	10c(ii): Allocation methodology details		
84			
85	Commentary on cost allocation, including required disclosures in accordance with section 2.3		
86			
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Schedule 11

Report Supporting Asset Allocation

SCHEDULE 11: REPORT SUPPORTING ASSET ALLOCATIONS										Company Name		Disclosure Year Ended	
ref	Line item	Allocation methodology type	Allocator	Allocator type	Allocator Metric		Value allocated			OV/ABAA allocation increase			
					Gas distribution services	Non-gas distribution services	Arm's length deduction	Gas distribution services	Non-gas distribution services	Total			
6	Have assets been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) of the IM Determination												
7		Yes /No											
8													
9													
10													
11	Main pipelines												
12	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
13	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
14	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy									
15	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy									
16	Not directly attributable												
17	Service pipelines												
18	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
19	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
20	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy									
21	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy									
22	Not directly attributable												
23	Valve												
24	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
25	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
26	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy									
27	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy									
28	Not directly attributable												
29	Special crossings												
30	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
31	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
32	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy									
33	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy									
34	Not directly attributable												
35	Other system fixed assets												
36	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
37	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
38	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy									
39	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy									
40	Not directly attributable												
41	Other assets												
42	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
43	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy									
44	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy									
45	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy									
46	Not directly attributable												
47	Regulated service asset value not directly attributable												
48													
49													

Schedule 12 Report Supporting Cost Allocation

SCHEDULE 12: REPORT SUPPORTING COST ALLOCATIONS															Company Name		Disclosure Year Ended	
ref	Line Item			Allocation methodology type	Allocator	Allocator type	Allocator Metric		Value allocated			OV/ABAA allocation increase						
							Gas distribution services	Non-gas distribution services	Arm's length deduction	Gas distribution services	Non-gas distribution services	Total						
6	Have costs been allocated in aggregate using ACAM in accordance with clause 2.1.1(b) of the IM Determination			Yes / No														
7																		
8																		
9																		
10																		
11																		
12	Service interruptions, incidents and emergencies																	
13	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
14	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
15	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
16	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
17	Not directly attributable								-		-		-					
18	Routine and corrective maintenance and inspection																	
19	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
20	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
21	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
22	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
23	Not directly attributable								-		-		-					
24	System operations																	
25	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
26	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
27	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
28	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
29	Not directly attributable								-		-		-					
30	Network support																	
31	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
32	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
33	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
34	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
35	Not directly attributable								-		-		-					
36	Business support																	
37	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
38	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
39	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
40	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
41	Not directly attributable								-		-		-					
42	Direct billing																	
43	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
44	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
45	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
46	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
47	Not directly attributable								-		-		-					
48	Operating costs not directly attributable																	
49									-		-		-					
50									-		-		-					
51	Pass through costs																	
52	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
53	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
54	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
55	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
56	Not directly attributable								-		-		-					
57	Recoverable costs																	
58	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
59	Insert cost description			e.g. ABAA	Allocator 1	Causal or proxy							-					
60	Insert cost description			e.g. ABAA	Allocator 2	Causal or proxy							-					
61	Insert cost description			e.g. ABAA	Allocator 3	Causal or proxy							-					
62	Not directly attributable								-		-		-					

Schedule 13 Pricing Statistics

Company Name					
For Year Ended					
Network / Sub-network Name					

SCHEDULE 13: REPORT ON PRICING STATISTICS

7	Consumer Group Data: Consumers on standard contracts					
8	Consumer group code	Capacity (scmh)	Volume supplied to consumers' connection points (GJ)	Line charge income (\$000)	Capital contributions (\$000)	No. of ICPs at disclosure year end
9						
10	Code 1					
11	Code 2					
12	Code 3					
13	Code 4					
14	Code 5					
15	Code 6					
16	Code 7					
17	Code 8					
18	Code 9					
19	Code 10					
20	Totals	—	—	—	—	—
21	<i>Add extra rows for additional consumer groups as necessary</i>					
22						
23	Consumer Group Data: Consumers on non-standard contracts					
24	Consumer group code	Capacity (scmh)	Volume supplied to consumers' connection points (GJ)	Line charge income (\$000)	Capital contributions (\$000)	No. of ICPs at disclosure year end
25						
26	Code 1					
27	Code 2					
28	Code 3					
29	Code 4					
30	Code 5					
31	Code 6					
32	Code 7					
33	Code 8					
34	Code 9					
35	Code 10					
36	Totals	—	—	—	—	—
37	<i>Add extra rows for additional consumer groups as necessary</i>					
38						
39						MDQ in GJ
40	Total distribution network capacity reservations for consumers on capacity-reservation based prices					
41						
42				Consumers on standard contracts (\$000)	Consumers on non-standard contracts (\$000)	Total income (\$000)
43	Line charge income by component of price					
44	Income from fixed prices					—
45	Income from variable prices					—
46	Income from other prices					—
47	Total line charge income			—	—	—
48	Total income from capital contributions					—
49	Total line charge income including capital contributions					—
50						
51	Commentary on pricing statistics					
52						
53						
54						
55						
56						
57						
58						
59						
60						
61						
62	<i>If 'Income from other prices' is entered in row 46 above, explain how this price(s) is levied</i>					

Schedule 14 Network Expenditure AMP Report

SCHEDULE 14: NETWORK EXPENDITURE AMP REPORT		Company Name AMP Planning Period									
		1 October 2012 – 30 September 2022									
		(\$000 unless otherwise specified)									
		(\$000)									
		Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017	Year 6 2018	Year 7 2019	Year 8 2020	Year 9 2021	Year 10 2022
14a: Capital Expenditure Forecast											
Customer connection											
System growth											
Asset replacement and renewal											
Quality of supply											
Asset relocations											
Legislative and regulatory											
Non-system fixed assets											
Gross capital expenditure		—	—	—	—	—	—	—	—	—	—
14a(i): Customer Connection		Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017					
(Consumer group)											
(Consumer group)											
(Consumer group)											
(Consumer group)											
(Consumer group)											
(Consumer group)											
(Consumer group)											
Customer connection total		—	—	—	—	—					
14a(ii): System Growth		Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017					
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											
Main pipe											
Service pipe											
Valve											
Special crossings											
Low Pressure total		—	—	—	—	—					
Other assets											
Monitoring and control systems											
Cathodic protection systems											
Other total		—	—	—	—	—					
Total - system growth		—	—	—	—	—					

		Company Name		AMP Planning Period							
				1 October 2012 – 30 September 2022							
SCHEDULE 14: NETWORK EXPENDITURE AMP REPORT (Continued)											
ref		(\$000 unless otherwise specified)									
64		Year 1	Year 2	Year 3	Year 4	Year 5					
65		2013	2014	2015	2016	2017					
66	14a(iii): Asset Replacement and Renewal										
67	Intermediate pressure										
68	Main pipe										
69	Service pipe										
70	District regulator and metering stations										
71	Valve										
72	Special crossings										
73	Intermediate Pressure total	—	—	—	—	—					
74	Medium pressure										
75	Main pipe										
76	Service pipe										
77	District regulator and metering stations										
78	Valve										
79	Special crossings										
80	Medium Pressure total	—	—	—	—	—					
81	Low Pressure										
82	Main pipe										
83	Service pipe										
84	Valve										
85	Special crossings										
86	Low Pressure total	—	—	—	—	—					
87	Other assets										
88	Monitoring and control systems										
89	Cathodic protection systems										
90	Other total	—	—	—	—	—					
91											
92	Asset Replacement and Renewal total	—	—	—	—	—					
93	14a(iv): Quality of supply	Year 1	Year 2	Year 3	Year 4	Year 5					
94	Project	2013	2014	2015	2016	2017					
95	[Description of Project]										
96	[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					
101	[Description of Project]										
102	[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	Routine expenditure										
108	Atypical expenditure										
109	[Description of Project]										
110	[Description of Project]										
111	[Description of Project]										
112	Atypical expenditure total	—	—	—	—	—					
113											
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
116	14b: Operational Expenditure	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
117	Service interruptions, incidents and emergencies										
118	Routine and corrective maintenance and inspection										
119	System operations										
120	Network support										
121	Business support										
122	Direct billing										
123	Total operational expenditure	—	—	—	—	—	—	—	—	—	—
124											

Schedule 15

Network Driver AMP Report

SCHEDULE 15: NETWORK DRIVER AMP REPORT

Company Name
AMP Planning Period

1 October 2012 – 30 September 2022

ref

615a: Forecast Connections

7Number of ICPs connected in year by capacity-based customer group

8

9

10Customer group_01

11Customer group_02

12Customer group_03

13Customer group_04

14Customer group_05

15Customer group_06

16Customer group_07

17Customer group_08

18Total

1915b: Forecast Utilisation of Heavily Utilised Pressure Systems

20Utilisation (%) *

21

22

23Pressure system

23Heavily Utilised Pressure system_01

24Heavily Utilised Pressure system_02

25Heavily Utilised Pressure system_03

26Heavily Utilised Pressure system_04

27Heavily Utilised Pressure system_05

28Heavily Utilised Pressure system_06

29Heavily Utilised Pressure system_07

30Heavily Utilised Pressure system_08

31Heavily Utilised Pressure system_09

32Heavily Utilised Pressure system_10

33Heavily Utilised Pressure system_11

34Heavily Utilised Pressure system_12

35Heavily Utilised Pressure system_13

36Heavily Utilised Pressure system_14

37Heavily Utilised Pressure system_15

38Heavily Utilised Pressure system_16

39Heavily Utilised Pressure system_17

40Heavily Utilised Pressure system_18

41Heavily Utilised Pressure system_19

42Heavily Utilised Pressure system_20

23Nominal maximum pressure droop

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Schedule 16 Network Asset AMP Report

NB Ffi 13Jan determination draft uses Version 9												Company Name AMP Planning Period 1 October 2012 – 30 September 2022			
SCHEDULE 16: NETWORK ASSET AMP REPORT															
16a: Asset Register, Changes and Health															
ref	Asset Category	Asset Class	Units	Items at end of year (quantity)		Additions, disposals and relocations during year (quantity)					Asset health at end of year (quantity by category)				
				Total	Data accuracy (1-4)	Assets disposed	Assets installed	Net change	Database cleansing	Assets relocated	Data accuracy (1-4)	Good	Replace within 5 years	Impossible to assess condition	Data accuracy (1-4)
6	Operating Pressure	IP PE main pipeline	km	—				—							
7	Intermediate Pressure	IP steel main pipeline	km	—				—							
8	Intermediate Pressure	IP other main pipeline	km	—				—							
9	Intermediate Pressure	IP PE service pipeline	km	—				—							
10	Intermediate Pressure	IP steel service pipeline	km	—				—							
11	Intermediate Pressure	IP other service pipeline	km	—				—							
12	Intermediate Pressure	Intermediate pressure DRS	No.	—				—							
13	Intermediate Pressure	IP valves	No.	—				—							
14	Intermediate Pressure	IP crossings	No.	—				—							
15	Intermediate Pressure	MP PE main pipeline	km	—				—							
16	Medium Pressure	MP steel main pipeline	km	—				—							
17	Medium Pressure	MP other main pipeline	km	—				—							
18	Medium Pressure	MP PE service pipeline	km	—				—							
19	Medium Pressure	MP steel service pipeline	km	—				—							
20	Medium Pressure	MP other service pipeline	km	—				—							
21	Medium Pressure	Medium pressure DRS	No.	—				—							
22	Medium Pressure	MP valves	No.	—				—							
23	Medium Pressure	MP special crossings	No.	—				—							
24	Medium Pressure	LP PE main pipeline	km	—				—							
25	Medium Pressure	LP steel main pipeline	km	—				—							
26	Medium Pressure	LP other main pipeline	km	—				—							
27	Low Pressure	LP PE service pipeline	km	—				—							
28	Low Pressure	LP steel service pipeline	km	—				—							
29	Low Pressure	LP other service pipeline	km	—				—							
30	Low Pressure	LP valves	No.	—				—							
31	Low Pressure	LP special crossings	No.	—				—							
32	Low Pressure	Remote terminal units	No.	—				—							
33	Low Pressure	Cathodic protection systems	No.	—				—							
34	Low Pressure														
35	Secondary Assets														
36	Secondary Assets														

NB Fri 13Jan determination draft uses Version 9																					
Company Name AMP Planning Period 1 October 2012 – 30 September 2022																					
SCHEDULE 16: NETWORK ASSET AMP REPORT (continued)																					
16b: Asset Age																					
ref	Asset Category	Asset Class	Asset life (years)	Unit	Total	No. with default dates	No. with age unknown	pre-1913	1913-99	1914-98	1915-97	2006-5	2007-4	2008-3	2009-2	2010-1	2011-0	Accuracy (1-4)
7	Operating Pressure	IP PE main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
8	Intermediate Pressure	IP steel main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
9	Intermediate Pressure	IP other main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
10	Intermediate Pressure	IP PE service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
11	Intermediate Pressure	IP steel service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
12	Intermediate Pressure	IP other service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
13	Intermediate Pressure	Intermediate pressure DRS	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
14	Intermediate Pressure	IP valves	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
15	Intermediate Pressure	IP crossings	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
16	Intermediate Pressure	MP PE main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
17	Medium Pressure	MP steel main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
18	Medium Pressure	MP other main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
19	Medium Pressure	MP PE service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
20	Medium Pressure	MP steel service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
21	Medium Pressure	MP other service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
22	Medium Pressure	Medium pressure DRS	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
23	Medium Pressure	MP valves	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
24	Medium Pressure	MP special crossings	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
25	Medium Pressure	LP PE main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
26	Low Pressure	LP steel main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
27	Low Pressure	LP other main pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
28	Low Pressure	LP PE service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
29	Low Pressure	LP steel service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
30	Low Pressure	LP other service pipeline	km	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
31	Low Pressure	LP valves	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
32	Low Pressure	LP special crossings	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
33	Low Pressure	Remote terminal units	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
34	Low Pressure	Cathodic protection	No.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
35	Secondary Assets																				
36	Secondary Assets																				
Note 1: Years 6 to 98 should be included in the disclosed data																					

Note 1: Years 6 to 96 should be included in the disclosed table

NB Fri 13Jan determination draft uses Version 9					Company Name					
					AMP Planning Period					
					1 October 2012 – 30 September 2022					
SCHEDULE 16: NETWORK ASSET AMP REPORT (Continued 2)										
ref					Unit	Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017
16c: Asset Disposal Forecast										
8	Operating Pressure	Asset Category	Asset Class							
9	Intermediate Pressure	Main pipelines	IP PE main pipeline		km					
10	Intermediate Pressure	Main pipelines	IP steel main pipeline		km					
11	Intermediate Pressure	Main pipelines	IP other main pipeline		km					
12	Intermediate Pressure	Service pipelines	IP PE service pipeline		km					
13	Intermediate Pressure	Service pipelines	IP steel service pipeline		km					
14	Intermediate Pressure	Service pipelines	IP other service pipeline		km					
15	Intermediate Pressure	Stations	Intermediate pressure DRS		No.					
16	Intermediate Pressure	Valve	IP valves		No.					
17	Intermediate Pressure	Special crossings	IP crossings		No.					
18	Medium Pressure	Main pipelines	MP PE main pipeline		km					
19	Medium Pressure	Main pipelines	MP steel main pipeline		km					
20	Medium Pressure	Main pipelines	MP other main pipeline		km					
21	Medium Pressure	Service pipelines	MP PE service pipeline		km					
22	Medium Pressure	Service pipelines	MP steel service pipeline		km					
23	Medium Pressure	Service pipelines	MP other service pipeline		km					
24	Medium Pressure	Stations	Medium pressure DRS		No.					
25	Medium Pressure	Valve	MP valves		No.					
26	Medium Pressure	Special crossings	MP special crossings		No.					
27	Low Pressure	Main pipelines	LP PE main pipeline		km					
28	Low Pressure	Main pipelines	LP steel main pipeline		km					
29	Low Pressure	Main pipelines	LP other main pipeline		km					
30	Low Pressure	Service pipelines	LP PE service pipeline		km					
31	Low Pressure	Service pipelines	LP steel service pipeline		km					
32	Low Pressure	Service pipelines	LP other service pipeline		km					
33	Low Pressure	Valve	LP valves		No.					
34	Low Pressure	Special crossings	LP special crossings		No.					
35	Secondary Assets	Monitoring & control systems	Remote terminal units		No.					
36	Secondary Assets	Cathodic protection systems	Cathodic protection		No.					

Schedule 17

AMMAT Report

SCHEDULE 17: AMMAT REPORT									
Company Name AMP Planning Period Asset Management Standard Applied									
PAS 55									
Question	Question	Question	Question	Question	Question	Question	Question	Question	Score
10	10	10	10	10	10	10	10	10	10
As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy
10	10	10	10	10	10	10	10	10	10
11	11	11	11	11	11	11	11	11	11
As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy
11	11	11	11	11	11	11	11	11	11
20	20	20	20	20	20	20	20	20	20
As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy	As set management strategy
20	20	20	20	20	20	20	20	20	20

SCHEDULE 17: AMMAT REPORT (continued 1)										Company Name AMP Planning Period			
Question No	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Maturity Level 5	Why	Who	Record/document information	User Guidance	Evidence—Summary	Score
27	Asset management (plans) How has the organisation communicated this plan(s) to all relevant parties to a level of detail appropriate to the received risk in their delivery?	The organisation does not have a plan(s) or their distribution is limited to the plan(s). OR The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	There will be no evidence unless they are communicated to all those, including those responsible for delivery of the plan(s) and those who need to know what they need to do to ensure the plan(s) is delivered.	The management team with overall responsibility for the asset management system. Delivery functions and support.	Documents (based on plan(s)) Distribution (as for plan(s)) Evidence of communication, delivery. Evidence of communication, delivery. Evidence of communication, delivery.			1
29	Asset management (plans) How are designated responsibilities (plans) documented?	The organisation has not documented responsibilities for delivery of its functions.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The implementation of asset management (plans) is documented. The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The management team with overall responsibility for the asset management system. Operations, maintenance and engineering performance in management team.	The organisation's asset management (plans) are documented. The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.			2
31	Asset management (plans) What has the organisation done to ensure that appropriate arrangements (plans) are in place for the delivery of its functions?	The organisation has not documented responsibilities for delivery of its functions.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	It is intended that the plan(s) are realistic and can be implemented, which requires the plan(s) to be realistic and to be implemented in a realistic manner. The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The management team with overall responsibility for the asset management system. Operations, maintenance and engineering performance in management team.	The organisation's asset management (plans) are documented. The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.			3
33	Contingency planning What plan(s) and procedure(s) does the organisation have for identifying and responding to incidents and emergencies? (Note this is about resources and contingency support)	The organisation has not documented responsibilities for delivery of its functions.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	Many issues will be identified, which require the plan(s) to be realistic and to be implemented in a realistic manner. The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.	The management team with overall responsibility for the asset management system. Operations, maintenance and engineering performance in management team.	The organisation's asset management (plans) are documented. The plan(s) are communicated to relevant parties responsible for delivery of the plan(s) but communication is limited for the authority.			4

SCHEDULE 17: AMMART REPORT (continued 4)									
Company Name AMP Planning Period									
Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who
59	Asset Management	What documentation has the organisation developed to describe the main elements of its asset management system and functions (system)?	The organisation has not established any asset management information system.	The organisation is aware of the need to determine a standard manner to document the main elements of its asset management system.	The organisation has developed a system and has documentation in place that describes some, but not all, of the main elements of its asset management system and its functions.	The organisation has established a system and has documentation in place that describes all the main elements of its asset management system and its functions.	The organisation's processes comply with requirements set out in the standard.	Why did the organisation develop this system? The organisation has developed this system to ensure that the main elements of its asset management system and its functions are documented and can be understood. (pgs. 2, 4, 5 of FAS 50)	The management team that has developed the system and its functions. Managers engaged in asset management activities.
60	Information management	What has the organisation done to determine what its asset management system (and its functions) should contain in order to support its asset management system?	The organisation has not considered what asset management information it requires.	The organisation is aware of the need to determine a standard manner to document the main elements of its asset management system.	The organisation has developed a system and has documentation in place that describes some, but not all, of the main elements of its asset management system and its functions.	The organisation has established a system and has documentation in place that describes all the main elements of its asset management system and its functions.	The organisation's processes comply with requirements set out in the standard.	Why did the organisation develop this system? The organisation has developed this system to ensure that the main elements of its asset management system and its functions are documented and can be understood. (pgs. 2, 4, 5 of FAS 50)	The management team that has developed the system and its functions. Managers engaged in asset management activities.
61	Information management	How does the organisation maintain its asset management information system and ensure that the data is accurate, complete, up-to-date, and consistent?	There are no formal controls in place to ensure the accuracy, completeness and consistency of the data.	The organisation is aware of the need to determine a standard manner to document the main elements of its asset management system.	The organisation has developed a system and has documentation in place that describes some, but not all, of the main elements of its asset management system and its functions.	The organisation has established a system and has documentation in place that describes all the main elements of its asset management system and its functions.	The organisation's processes comply with requirements set out in the standard.	Why did the organisation develop this system? The organisation has developed this system to ensure that the main elements of its asset management system and its functions are documented and can be understood. (pgs. 2, 4, 5 of FAS 50)	The management team that has developed the system and its functions. Managers engaged in asset management activities.
62	Information management	How does the organisation maintain its asset management information system and ensure that the data is accurate, complete, up-to-date, and consistent?	There are no formal controls in place to ensure the accuracy, completeness and consistency of the data.	The organisation is aware of the need to determine a standard manner to document the main elements of its asset management system.	The organisation has developed a system and has documentation in place that describes some, but not all, of the main elements of its asset management system and its functions.	The organisation has established a system and has documentation in place that describes all the main elements of its asset management system and its functions.	The organisation's processes comply with requirements set out in the standard.	Why did the organisation develop this system? The organisation has developed this system to ensure that the main elements of its asset management system and its functions are documented and can be understood. (pgs. 2, 4, 5 of FAS 50)	The management team that has developed the system and its functions. Managers engaged in asset management activities.
63	Information management	How does the organisation maintain its asset management information system and ensure that the data is accurate, complete, up-to-date, and consistent?	There are no formal controls in place to ensure the accuracy, completeness and consistency of the data.	The organisation is aware of the need to determine a standard manner to document the main elements of its asset management system.	The organisation has developed a system and has documentation in place that describes some, but not all, of the main elements of its asset management system and its functions.	The organisation has established a system and has documentation in place that describes all the main elements of its asset management system and its functions.	The organisation's processes comply with requirements set out in the standard.	Why did the organisation develop this system? The organisation has developed this system to ensure that the main elements of its asset management system and its functions are documented and can be understood. (pgs. 2, 4, 5 of FAS 50)	The management team that has developed the system and its functions. Managers engaged in asset management activities.
64	Information management	How does the organisation maintain its asset management information system and ensure that the data is accurate, complete, up-to-date, and consistent?	There are no formal controls in place to ensure the accuracy, completeness and consistency of the data.	The organisation is aware of the need to determine a standard manner to document the main elements of its asset management system.	The organisation has developed a system and has documentation in place that describes some, but not all, of the main elements of its asset management system and its functions.	The organisation has established a system and has documentation in place that describes all the main elements of its asset management system and its functions.	The organisation's processes comply with requirements set out in the standard.	Why did the organisation develop this system? The organisation has developed this system to ensure that the main elements of its asset management system and its functions are documented and can be understood. (pgs. 2, 4, 5 of FAS 50)	The management team that has developed the system and its functions. Managers engaged in asset management activities.

[illegible]

Schedule 18

Network Driver Report

Company Name <input style="width: 150px;" type="text"/> For Year Ended <input style="width: 150px;" type="text"/> Network / Sub-network Name <input style="width: 150px;" type="text"/>						
SCHEDULE 18: NETWORK DRIVER REPORT						
ref						
7	18a: Network Information (end of year)					
8	Length of cast iron pipeline (km)	<input style="width: 100px;" type="text"/>				
9	Length of unprotected steel pipeline (km)	<input style="width: 100px;" type="text"/>				
10	By operating pressure:	System length (km)	Weighted average pipe diameter (mm)	Number of ICPs	Gas conveyed (TJ)	Gas conveyed for Persons not involved in the GDB (TJ)
11	Intermediate pressure	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	
12	Medium pressure	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	
13	Low pressure	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	
14	Total	—	—	—	—	<input style="width: 80px;" type="text"/>
15	18b: Gas Delivered					
16		To customers with a volume-based tariff, and—		To customers with a non-volume based tariff		Total network
17	Number of ICPs at start of year	load size ≤ 10 scm/hr	load size > 10 scm/hr	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	—
18	Number of ICPs at year end	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	—
19	Maximum daily load (GJ/day)			<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
20	Maximum monthly load (GJ/month)			<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
21	Number of directly billed ICPs (at year end)			<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>
22	Total gas conveyed (GJ/annum)	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	—
23	Average daily delivery (GJ/day)			<input style="width: 80px;" type="text"/>	<input style="width: 80px;" type="text"/>	—
24						
25	Maximum monthly amount of gas entering network (GJ/month)					<input style="width: 80px;" type="text"/>
26	Load factor					Not defined
27	18c: Number of New Connections					
28		Number of ICPs				
29	[Consumer group]	<input style="width: 100px;" type="text"/>				
30	[Consumer group]	<input style="width: 100px;" type="text"/>				
31	[Consumer group]	<input style="width: 100px;" type="text"/>				
32	[Consumer group]	<input style="width: 100px;" type="text"/>				
33	[Consumer group]	<input style="width: 100px;" type="text"/>				
34	[Consumer group]	<input style="width: 100px;" type="text"/>				
35	[Consumer group]	<input style="width: 100px;" type="text"/>				
36	[Consumer group]	<input style="width: 100px;" type="text"/>				
37	New connections total	—				
38	18d: Commentary on Network Drivers					
39						
40						
41						
42						
43						
44						
45						
46						
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Schedule 19 Network Performance Report

Company Name For Year Ended Network / Sub-network Name																																																																																																																																																																	
SCHEDULE 19: NETWORK PERFORMANCE REPORT																																																																																																																																																																	
ref	<div style="background-color: #ffffcc; padding: 5px;"> <p>19a: Interruptions</p> <p>Interruptions by class</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: center;">Actual</th> </tr> </thead> <tbody> <tr><td>Class A—planned interruptions by GTB</td><td></td></tr> <tr><td>Class B—planned interruptions on the network</td><td></td></tr> <tr><td>Class C—unplanned interruptions on the network</td><td></td></tr> <tr><td>Class D—unplanned interruptions by GTB</td><td></td></tr> <tr><td>Class I—unplanned interruptions caused by third party damage</td><td></td></tr> </tbody> </table> <p>Number of unplanned outage events (interruptions that affect more than 5 customers)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 20%; text-align: center;">Actual</th> </tr> </thead> <tbody> <tr><td>Region_01</td><td></td></tr> <tr><td>Region_02</td><td></td></tr> <tr><td>Region_03</td><td></td></tr> <tr><td>Region_04</td><td></td></tr> <tr><td>Region_05</td><td></td></tr> </tbody> </table> <p>Number of unplanned outage events caused by third party damage (interruptions that affect more than 5 customers)</p> <table border="1" style="width: 100%; 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					Company Name	
					For Year Ended	
					Network / Sub-network Name	
SCHEDULE 19: NETWORK PERFORMANCE REPORT (continued)						
ref						
83	19d: Customer Service					
84	Response time to emergencies (RTE)		Proportion of emergencies responded to within 1 hour (%)	Proportion of emergencies responded to within 3 hours (%)	Average call response time (hours)	Number of emergencies
85	Region_01					
86	Region_02					
87	Region_03					
88	Region_04					
89	Region_05					
90	Number of complaints	Actual				
91	Number of complaints per average total customer numbers					
92	19e: Commentary on Network Performance					
93						
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Schedule 20**Report on Transitional Financial Information**

		Company Name	
		Disclosure Year Ended	
SCHEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION			
ref			
6	20a: Regulatory Asset Base Value		
7	20a(i): Establishment of Initial Regulatory Asset Base Value		
8		Unallocated Initial RAB	Unallocated Initial RAB
9		(\$000)	(\$000)
10	2009 authorisation assets - as of 30 June 2009		—
11	2009 disclosed assets - 'Non-Current Assets' as of 30 June 2009		—
12			
13	Total unadjusted asset values		—
14			
15	<i>plus</i> Asset adjustment process - adjustments		
16			
17	<i>plus</i> Increase/(decrease) in value resulting from rolling forward the asset adjustment process - adjustments		
18			
19	<i>plus</i> Increase in value resulting from revaluations in accordance with 2.2.1(3)(b)		
20			
21	2009 modified asset values (adjusted for results of asset adjustment process)		—
22	Adjustment to reinstate 2009 modified asset values to unallocated amounts		
23			
24	Unallocated 2009 modified asset values		—
25			
26	<i>less</i> (to the extent included in row 13)		
27	Assets not used to supply gas distribution services		
28	Easement land		
29	Non-qualifying intangible assets		
30	Works under construction		
31	Unallocated asset values excluded from unallocated 2009 modified asset values		—
32			
33	Unallocated initial RAB values		—
34			
35	20a(ii): Roll forward of Unallocated Regulatory Asset Base Value - 2010 and 2011 *		
36		2009 Part Year	2010
37		(\$000)	(\$000)
38	Total opening RAB value	—	—
39	<i>less</i>		
40	Total depreciation		
41	<i>plus</i>		
42	Total CPI revaluations		
43	<i>plus</i>		
44	Assets commissioned (other than below)		
45	Assets acquired from a regulated supplier		
46	Assets acquired from a related party		
47	Assets commissioned	—	—
48	<i>less</i>		
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	<i>plus</i> Lost and found assets adjustment		
55			
56	Total closing RAB value	—	—
57			
58			

		Company Name		
		Disclosure Year Ended		
SCHEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (cont)				
ref				
65	20a(iii): Calculation of Revaluation Rate and Indexed Revaluation (\$000 unless otherwise specified)			
66		2009 Part Year	2010	2011
67	CPI at CPI reference date—preceding disclosure year			
68	CPI at CPI reference date—current disclosure year			
69				
70	Revaluation rate (%)	—	—	—
71				
72				
73	Total opening RAB value	—	—	—
74	less Opening RAB value of fully depreciated, disposed and lost assets			
75				
76	Total opening RAB value subject to revaluation	—	—	—
77	Total CPI revaluations	—	—	—
78	20a(iv): Works Under Construction			
79		Unallocated works under construction	Allocated works under construction	
80				
81	Works under construction—year ended 2009	—		
82	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	plus Capital expenditure—year ended 2010			
87	less Assets commissioned—year ended 2010	—		
88	plus Adjustment resulting from asset allocation—year ended 2010			
89	Works under construction—year ended 2010	—		—
90	plus Capital expenditure—year ended 2011			
91	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			
96	20b(i): Initial Difference in Asset Values and Amortisation			
97				
98	Initial RAB value			
99	Regulatory tax asset value			
100	Initial difference in asset values	—		
101				
102		2009 Part Year	2010	2011
103	Opening unamortised initial differences in asset values	—	—	—
104	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	Closing unamortised initial difference in asset values	—	—	—
108				
109	Weighted average remaining asset life (years)			
110				
111	20b(ii): Reconciliation of Tax Losses (GDB Business)	2009 Part Year	2010	2011
112				
113	Opening tax losses		—	—
114	plus Current period tax losses			
115	less Utilised tax losses			
116	Closing tax losses	—	—	—
117				

Company Name				
Disclosure Year Ended				
SCHEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (cont)				
ref		2009 Part Year	2010	2011
124	20b(iii): Calculation of Deferred Tax Balance			
125				
126	Opening deferred tax	—	—	—
127				
128	Tax effect of adjusted depreciation			
129				
130	Tax effect of total tax depreciation			
131				
132	Tax effect of other temporary differences *			
133				
134	Tax effect of amortisation of initial differences in asset values	—	—	—
135				
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	Closing deferred tax	—	—	—
143				
144				
145	20b(iv): Disclosure of Temporary Differences			
146	<i>Descriptions and workings of items recorded in the asterisked category in Schedule 20b(iii) above</i>			
147				
148				
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159	20b(v): Tax Depreciation Roll-Forward	2009 Part Year	2010	2011
160				
161	Opening RAB (tax value)		—	—
162	<i>plus</i> Regulatory tax asset value of assets commissioned			
163	<i>less</i> Regulatory tax asset value of asset disposals			
164	<i>less</i> Tax depreciation			
165	<i>plus</i> Other adjustments to the RAB tax value			
166	Closing RAB (tax value)	—	—	—
167				

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]

* Delete if inapplicable

[Signatures of 2 directors]

[Date]

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]